ILLINOIS

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1993

Dawn Clark Netsch, Comptroller, State of Illinois

Illinois

Comprehensive Annual Financial Report

Fiscal Year 1993 July 1, 1992 — June 30, 1993

Dawn Clark Netsch, Comptroller, State of Illinois

Cover: Clock in the House of Representatives, Old State Capitol, Springfield, Illinois

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INTRODUCTORY SECTION

The following section includes the table of contents, Comptroller's letter of transmittal, Certificate of Achievement for Excellence in Financial Reporting and the State of Illinois' organization chart.

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January 21, 1994

TO THE CITIZENS OF ILLINOIS, GOVERNOR, AND MEMBERS OF THE GENERAL ASSEMBLY:

I am pleased to submit to you the State of Illinois comprehensive annual financial report ("CAFR") for the year ended June 30, 1993. This year's CAFR provides detailed information about the State's financial position at June 30, 1993 and results of operations during fiscal year 1993. The CAFR includes information which is useful to citizen/taxpayers of the State of Illinois, the legislature, the State's management, investors and creditors, and others interested in the State's fiscal affairs. It has been prepared in conformity with generally accepted accounting principles ("GAAP") using the "pyramid" approach to governmental financial reporting prescribed in pronouncements of the Governmental Accounting Standards Board ("GASB"). Responsibility for the accuracy of the data as well as the completeness and fairness of presentation of this report rests with my Office and other State agency management. This report necessarily includes certain amounts which are based on management's best estimates and judgments.

The CAFR is composed of the following sections: introductory; financial; and statistical and economic. The introductory section includes the table of contents, the Comptroller's letter of transmittal, and the State's organization chart. The financial section includes the Auditor General's report on the financial statements, the general purpose financial statements, and the combining and individual fund financial statements and schedules. The statistical and economic section includes selected demographic and business data, generally on a multi-year basis.

The State of Illinois is formally organized according to executive, legislative and judicial functions. The Governor is the chief executive of the State and is responsible for overall administration of the government, exclusive of the offices of other constitutionally-elected officials. The other elected officials are the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer.

The Illinois State Constitution provides that all elected officials of the Executive Branch of State Government hold office for four-year terms. Pursuant to the Constitution, officials who were in office during fiscal year 1993 were elected in the November 6, 1990 general election.

The legislative power of the State is vested in the General Assembly, which is composed of a 59-member Senate and a 118-member House of Representatives. Both the Senate and the House meet in annual sessions to enact, amend or repeal laws and to adopt appropriation bills. The judicial branch is composed of a seven member Supreme Court, five districts of Appellate Courts and twenty-one Circuit Courts. At June 30, 1993 the State had over 114,000 employees including the State's universities.

An organizational chart, showing the relationships of the three branches of Illinois State government and those of the various agencies, boards, commissions and colleges and universities which provide a full range of State government services, is presented on pages xxiv through xxviii.

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The accompanying financial statements are prepared in conformity with GAAP applicable to State governments as prescribed by the GASB. This office strongly supports the GASB, contributed to its formation and participates in the development of pronouncements, providing testimony at public hearings and submitting comments and recommendations as proposed standards are distributed for exposure.

The accompanying financial statements include all funds, account groups, elected offices, departments and agencies of the State, as well as all boards, commissions, authorities, universities and colleges for which the State's executive or legislative branches exercise oversight responsibility. The financial activities of the State are organized on the basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions and limitations. The reporting entity, fund types and account groups are described in detail in Note 1 to the financial statements.

To ensure readability of the financial statements, generally only funds with total assets greater than $2 million are presented separately in the combining statements. Combination of funds is necessary due to the existence of more than 500 funds in the State's reporting entity. Funds used by more than one agency are classified with what is determined to be the primary administering agency.

Universities, colleges and their related foundations and associations are reported in a separate "discrete" fund category on the balance sheet. The Combined Statements of Changes in Fund Balances and Current Funds Revenues, Expenditures and Other Changes for university and college funds are presented separately within the general purpose financial statements in conformity with GAAP.

ECONOMIC CONDITION AND OUTLOOK

Bordering on Lake Michigan and the Mississippi and Ohio rivers in America's heartland, Illinois is a state of diversified economic strength with a population of over 11.5 million. Personal income by industrial source in Illinois is similar to that of the United States as a whole. Measured by per capita income, Illinois ranks ninth among the states. In 1992 (latest statistics available), Illinois ranked first in soybean production, second in corn and hog production and fourth among all states in agricultural exports. Also, Illinois ranks among the top five states in several measures of manufacturing activity. Chicago, the state's largest city, serves as the transportation center of the Midwest and the headquarters of many of the nation's major corporations and is the second largest financial center in the country behind New York. Illinois ranks second (behind New York) as headquarters for Fortune 500 companies with corporate headquarters of Amoco, Sara Lee, Caterpillar, Motorola, and Archer Daniels Midland among others located in Illinois. Employment characteristics in Illinois are similar to those of the United States in terms of workforce composition.

Current Economic Conditions and Prospects

The average Illinois unemployment rate decreased from 8.0% for fiscal year 1992 to 7.4% for fiscal year 1993. The average number of unemployed decreased 35,458 or 7.3% from 485,933 during fiscal year 1992 to 450,475 during fiscal year 1993.

The average number of *employed*, as measured by the "household survey", increased 1.3% from 5,582,242 to 5,656,408. The average number of non-agricultural jobs, as measured by the "establishment survey", showed little change between fiscal year 1992 (5.214 million) and fiscal year 1993 (5.219

million). The number of jobs had declined 1.1% between fiscal year 1991 and fiscal year 1992, after having increased 3.1%, 1.7%, and 0.3% for fiscal years 1989, 1990, and 1991, respectively.

Among Illinois' industrial sectors, services and manufacturing were the only sectors to experience job increases in fiscal year 1993. Service jobs increased 16,000 from 1.383 million in fiscal year 1992 to 1.399 million in fiscal year 1993 and manufacturing jobs increased 2,000 from 923 thousand in fiscal year 1992 to 925 thousand in fiscal year 1993.

Illinois personal income increased 6.54% in fiscal year 1993, the largest increase in Illinois personal income since fiscal year 1990. Illinois personal income had increased 4.69% in fiscal year 1991 and 4.01% in fiscal year 1992. Illinois retail sales increased 1.7% during fiscal year 1993, the second smallest increase in the past decade following a 1.1% increase in sales in fiscal year 1992.

The long-term prospects for the Illinois economy remain strong. Illinois is one of the wealthiest states with a per capita personal income of $22,559 during fiscal year 1993 - $1,883 (or 9.1%) greater than the national per capita personal income of $20,676. As national economic conditions improve, Illinois will capitalize on an efficient agricultural sector specializing in soybeans, corn, and hogs; a large durable manufacturing sector that takes advantage of Illinois' convenient location for steel manufacturing and Illinois' pool of skilled metal workers; a central location that has made Illinois the transportation and commercial center for the nation; world-class universities and research institutes that are the core of a growing high-tech sector; and enormous coal reserves.

MAJOR INITIATIVES

For the Year. Fiscal year 1993 was another year of fiscal imbalance for the State of Illinois. The budget was not balanced on either a GAAP or budgetary basis. Under a balanced budget, revenue from a given fiscal year should equal or exceed that year's expenditures. If not, some of the next year's resources must be used to pay the prior year's bills and the result is a deficit. As demonstrated by the *GAAP basis fund deficit of $1.9 billion* at June 30, 1993, and GAAP basis *deficiency of $258 million* in the General Fund (net result of comparing fiscal year 1993 revenues and other sources of financial resources to expenditures and other financial uses of financial resources), the State still has serious financial problems.

Using the budgetary basis of accounting, there was a *fund deficit of $630 million* in the General Funds at June 30, 1993. However, on a cash basis, end-of-year balances were higher while the backlog of unpaid bills was lower than one year ago ($224 million unpaid at June 30, 1993 and $331 million unpaid at June 30, 1992). Still, fiscal year 1993 lapse period spending of $802 million was the second highest ever recorded while the budgetary fund deficit of $630 million was the third highest ever, behind fiscal year 1992's $887 million and only 5% below fiscal year 1991's $666 million, and 75% greater than the next highest ($357 million in fiscal year 1983). In each of the last three fiscal years, the budgetary fund deficit has meant that the State has had to use at least $600 million of the new fiscal year's resources to pay off the last of the expiring fiscal year's bills.

The State attempted to improve its fiscal health during fiscal year 1993 by taking the following actions: the percentage of income taxes deposited into the Income Tax Surcharge Local Government Distributive Fund which distributes money to local governments was reduced from 5.9% to 3.0% in fiscal year 1992, then raised to 4.4% in February, 1993; appropriations were cut (Commerce and Community Affairs cut $65 million, the circuit breaker and pharmaceutical programs administered by the Department of Revenue were restructured and resulted in nearly $50 million in reduced spending, and Department of Public Aid transitional assistance expenditures were reduced $134 million); the State borrowed $600 million in August 1992 to support the medicaid program and another $300 million in October 1992 in an attempt to reduce the backlog of bills.

Significant initiatives were included in fiscal year 1993 even though the State's fiscal condition and cash flow problems continued. Some areas were: health and social services to needy individuals, including children and families; educational system improvement; and public safety correctional facility expansion.

Health and Social Services and Social Assistance. Certain of the State's major health and social services and social assistance programs were expanded in fiscal year 1993 as the State strived to meet the increasing needs of its citizens. Increases in the health and social services agencies' budgets were necessary to accommodate caseload growth in mandated programs and to fund new programs which in turn generate federal matching revenue. Increases and new program initiatives included:

Medical Assistance Program - During fiscal year 1993, approximately 1.4 million individuals received hospital care, long-term care, practitioner services, prescription drugs, and other related medical assistance services in support of the Medicaid program. Public Act 87-13, effective July 24, 1991, as amended, created a provider assessment program whereby providers receive additional payments for services rendered to Medicaid clients in exchange for payment of assessment taxes. The assessment taxes charged to all hospital and long-term care Medicaid providers and certain disabled care providers are added to State monies and federal reimbursements for Medicaid allowing an increase in State Medicaid rates. The assessment program has generated more than $1 billion in federal funds in its first two years of operation. Legislation was passed in fiscal year 1993 to modify and extend the assessment program until July 1995.

Women, Infants and Children ("WIC") Program - This supplemental food program operates with federal funds provided by the U.S. Department of Agriculture through the Illinois Department of Public Health and supplies approximately $9.3 million in benefits to approximately 217,000 Illinois clients every month. WIC is a preventive program that provides supplemental nutritious foods, nutrition education, and healthcare access to low income women, infants and children at nutritional medical risk. The Illinois program is considered a model for the rest of the country and through 82 local agencies with 200 clinics and over 800 staff provides efficient delivery of services, better vendor and client monitoring, and reduces fraud and abuse. A pilot program entitled "WIC Food Centers" was begun in fiscal year 1993 and involves the direct distribution of WIC foods in four select Chicago areas. Since only WIC participants shop at the food centers, no money changes hands, and only WIC approved items are sold, participants receive greater value for the food coupons and shop more safely in high-crime areas.

Child Welfare System - A court consent decree mandates the State to improve its State's child welfare program. This has resulted in a high prioritization of program funding at the Department of Children and Family Services ("DCFS") for its child welfare program - including funds to dramatically decrease cases per caseworker in accordance with the decree.

Comprehensive Health Insurance Plan ("CHIP") - Since May 1, 1989, the CHIP has been issuing health insurance coverage to Illinois residents who are unable to obtain private insurance due to high-risk health classifications. The State contributed $17.4 million to the CHIP in fiscal year 1993 and approximately 4,700 persons were insured in the program on June 30, 1993. Over 600 applicants await coverage on CHIP's waiting list.

Income Assistance Programs - The Family and Children Assistance program and the Transitional Assistance which have replaced the State's long-time General Assistance program, provide income and medical assistance to families and single adults with the greatest needs. Families who need financial help but are not eligible for the Aid to Families with Dependent Children (AFDC) program may receive cash assistance, food stamps and a MediPlan card which covers hospital services through the Family and Children Assistance program. The Transitional Assistance program does not provide hospital services but provides for cash assistance, food stamps and limited medical coverage for "not employable" adults, and no longer provides assistance to "employable" adults.

Earnfare Program - This voluntary component of the Food Stamp Employment and Training Program gives eligible adults the opportunity to earn a paycheck and gain work experience. Workers can make up to $154 per month at $4.25 per hour.

Food Stamp and Commodity Program - Food stamp and commodities assistance are provided to supplement low-income households to help families purchase a nutritionally adequate diet. This program increased $31 million during fiscal year 1993.

Education. Over one-fourth of the State's total budget is spent for educational purposes which includes elementary and secondary, higher education administration, as well as transfers to higher education institutions. Some of the major educational programs are discussed below.

Elementary and Secondary Education:

The primary State-funded elementary and secondary education programs are general state aid ("apportionment") to local school districts and "categorical" grants including special education and pupil transportation. Fiscal year 1993 apportionment expenditures remained at approximately $2.1 billion, as they have for the last three fiscal years. The current base apportionment amount per pupil ("foundation") is $2,741. The adequacy methodology endorsed by the Board provides a foundation level of $3,898 as a minimum level necessary to provide an education in Illinois.

In addition to income, sales and other tax revenues, education also receives the net proceeds from the State's lottery and riverboat gambling. Riverboat gambling receipts increased from $8 million in fiscal year 1992 to $54 million in fiscal year 1993, the first full year of riverboat gambling in Illinois while lottery transfers for education assistance decreased $24 million.

New education initiatives for fiscal year 1993 funded from the State's General Fund included:

Vocational Education Technical Preparation Program - Provided $3.0 million to plan and develop a four-year technical preparation program designed to meld strong academic and technical education.

Regular Education Initiatives - Provided $1.2 million to encourage school districts to explore innovative programs for educating children and youth with disabilities in a regular education setting with their non-disabled peers.

Significant federal grant initiatives funded by the U.S. Department of Education during fiscal year 1993 were:

Chapter 1 - Support for this program which provides financial assistance to elementary and secondary school districts so that they may provide supplementary programs for identified educationally disadvantaged children in preschool through grade twelve increased $34.0 million from fiscal year 1992 to fiscal year 1993.

Preschool Education - Special education and related services to all children with disabilities, ages three through five received $3.8 million in additional support.

Individuals with Disabilities Education Act - Supplemental funds for special education and related services to all children with disabilities from birth through twenty-one years of age increased $3.3 million.

Drug Free Schools - The Drug Free Schools Act program which provides drug abuse education and prevention increased $3.9 million.

Handicapped Infants and Toddlers - Funds to assist states in developing a statewide, comprehensive, coordinated, interagency system to provide early intervention services for infants and toddlers with disabilities and their families increased $3.0 million.

Support for the School Lunch and Breakfast Programs funded by the U.S Department of Agriculture increased $38.4 million. The increase was due to an increase in the number of claims for free and reduced price meals attributed to a change in guidelines for eligibility plus current economic conditions. The Special Education Medicaid Matching Program funded by the U.S. Department of Health and Human Services increased $2.1 million in the first full year of the program. This program provides education and related services pursuant to an individualized education program or a family service plan for screening and diagnostics for students between the ages of birth and twenty-one eligible for Medicaid.

Higher Education:

The State's higher education programs help to support Illinois' 10 major public universities and 50 community colleges and provide funding for educational scholarships and other student assistance programs. Also, financial assistance is provided to 104 private non-profit colleges and universities and 21 proprietary schools. A few major highlights for fiscal year 1993 were:

Enrollment - Over 197,000 students were enrolled in the State's 10 public universities during the Fall 1993 semester, a decrease of about 2,500 (1.3%) from the Fall 1992 semester. There were nearly 356,000 students enrolled in the State's public community colleges during the same period, a decrease of about 11,800 or 3.2% from Fall 1992.

Priorities, Quality, Productivity (P*Q*P) Initiative - The Illinois Board of Higher Education has made significant strides in this major new initiative introduced in fiscal year 1992. This program is intended to maintain quality, while addressing new educational needs within limited resources. The goals of the program are to reduce, consolidate, or eliminate programs that are of lesser importance or lower quality, and reinvest those resources in higher priorities: undergraduate teaching, minority student achievement, college affordability, competitive salaries, and repair and maintenance of facilities. A total of $39.7 million was redirected into the above-mentioned higher priority activities in fiscal year 1993.

Illinois Math and Science Academy ("IMSA") - In the fall of 1986, Illinois became the third state to develop a residential math and science academy for gifted "high school equivalent" students. The State has continued to support the IMSA, which has grown from 210 students in 1986 to the current level of approximately 620 students and 7 dormitories. State support to the IMSA remained at approximately $12 million for fiscal year 1993.

Public Safety. State government is responsible for protecting the lives, property, and well-being of Illinois' citizens. Among the public safety agencies are Corrections, State Police, Fire Marshal, Nuclear Safety, Emergency Management Agency, Criminal Justice Information Authority, Military Affairs, Local Government Training Board, Prisoner Review Board, and Liquor Control Commission. Some significant fiscal year 1993 accomplishments and efforts relating to public safety included:

Correctional Facilities

- The Department of Corrections received funding for 1,902 beds opened in fiscal year 1993 at the following locations: Big Muddy Correctional Center at Mt. Vernon (a 952-bed medium security prison); four work camps at Paris, Clayton, DuQuoin and Greene County; and a 200-bed correctional facility at 100 Western Avenue in Chicago to enable inmates to move back into society through work-release programs while under supervision (opened in fiscal year 1992).

- The adult inmate population was expected to be approximately 32,300 by the end of fiscal year 1993 and to grow by 7% to nearly 36,000 by the end of fiscal year 1994. The Illinois Task Force on Crime and Corrections has studied the State's prison overcrowding problem. Options being considered by the task force include such alternatives to incarceration as boot camps and electronic monitoring, as well as changes in the State's criminal sentencing structure.

For the Future. The State's chronic cash flow problems have continued into fiscal year 1994 as exhibited by the General Fund *available balance of approximately $172 million at June 30, 1993* and *$802 million of fiscal year 1993 lapse period spending*. This effectively means that the State used over $600 million of fiscal year 1994 revenue to pay fiscal year 1993 appropriations (not counting those "under appropriated" fiscal year 1993 costs payable out of subsequent years' appropriations). The State's goal over the next few years is to maintain and improve the quality of life for the citizens of the State of Illinois. Education, mental health, child welfare, prisons, and health care including State employees, and transportation are some of the areas targeted for future program needs as discussed below.

Education. The State future commitment to elementary and secondary education will include increased apportionment to local school districts and the State Board of Education's preschool program to assure that children are adequately prepared to enter school. Higher education priorities include expansion of access to quality educational opportunities for Illinois citizens in a cost effective manner prioritizing the most essential programs.

Health and Social Services and Social Assistance. The court decree to improve the State's child welfare system will continue to be a top priority. The State's mental health and developmental disability service system is committed to reduce the number of persons in State-operated facilities and in nursing homes by relocating them into community settings. The "Healthy Moms/Healthy Kids" Managed Care Program, and social assistance programs including "Earnfare" have been expanded in fiscal year 1994.

High-Speed Rail Passenger Corridor. The Department of Transportation has initiated a financial and implementation study toward the development of high-speed rail passenger service between Chicago and St. Louis. The federally funded $500,000 study which is nearing completion, is aimed at positioning the State to proceed with preliminary engineering and environmental impact assessments. If the study shows the train is both economically and environmentally feasible, high-speed rail service could be implemented by the year 2000. The long-term capital investment in the Chicago-St. Louis high-speed rail corridor is expected to provide opportunities for economic development.

Other. Public safety, including solving prison overcrowding, and payment of the State's bills and employee health care costs in a timely fashion are other targeted goals of the State.

FINANCIAL INFORMATION

Internal Controls

The State's management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the State are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The State's internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

On October 31, 1989 the Fiscal Control and Internal Auditing Act ("FCIAA") became law, requiring all State agency chief executive officers to annually certify the adequacy of internal controls in place within their agencies. The first annual certifications by State agency CEOs were due November 15, 1990. Subsequent certifications are due May 1st each year. The FCIAA also requires that certain agencies have a chief internal auditor with a specified minimum level of professional competency.

Budgetary Controls

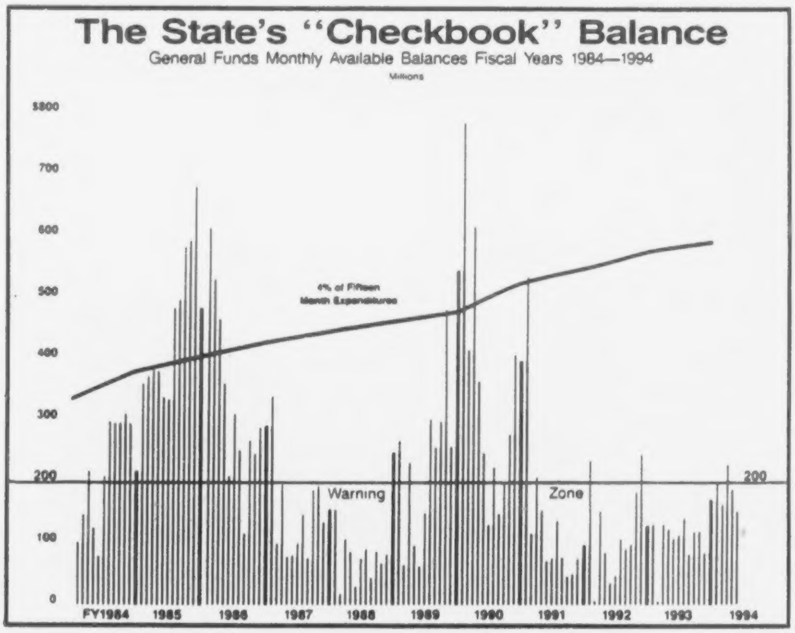
The Comptroller's Uniform Statewide Accounting System ("CUSAS") provides the basis for receipt, expenditure and encumbrance reporting of all State treasury held funds with specific budgetary controls maintained on line-item expenditures for all appropriated funds. Appropriations (budget) and actual expenditure analysis for significant individual funds is provided in the *Budgetary Schedules* section of this report. A reconciliation between the GAAP and budgetary basis of accounting is presented in Note 3 of the financial statements. The budgetary system (i.e., CUSAS) classifies funds into traditional groupings which do not conform with the fund type classifications set forth by the GASB; therefore, a reclassification of budget categories to GAAP financial statement fund types also is presented in Note 3.

Illinois operates with a three-month "lapse period," July 1 to September 30, during which State agencies can expend funds appropriated in the prior year if encumbered by June 30. For all fund types, goods or services received prior to June 30 are recorded as liabilities and expenditures or expenses, whichever is appropriate. For governmental fund types, lapse period expenditures for goods or services encumbered as of June 30 and received prior to September 30 are reported with other encumbrances as reservations of June 30 fund balances and not as liabilities or expenditures.

Cash-Basis Operations

The State of Illinois' daily activities are operated on a "cash basis", where bills are paid with the available balances of cash on hand. The State again experienced severe cash flow problems during fiscal year 1993. The General Fund's available balance at June 30, 1993 was $172 million. This was $41 million greater than the balance at June 30, 1992. The cash balance generally is affected by the same events that are discussed below in the *General Governmental Functions* Section.

General Fund's available balances from July, 1992 through September, 1993 were below $200 million in fourteen of these fifteen months. The average month-end balance for the above period was approximately $130 million with a high of about $229 million at the end of September 1993 and a low of $5 million on August 31, 1992. Traditionally, the minimum considered necessary to continue to meet the State's daily cash payout needs had been $200 million. The financial community, however, believes that 4%-5% of the State's 15-month budgetary expenditures is a more adequate working balance. The fiscal year 1993 cash flow problems are evidenced in the following table which shows warning zones based on a $200 million available balance and on 4.0% of 15-month expenditures (including transfers-out) from fiscal year 1984 through 1994 (year to date):



Cash Management

The Illinois State Treasurer is responsible for investing all cash resources of the State, with the exception of those held by the retirement systems and certain debt service, enterprise, agency, universities' and colleges' endowments and other locally-held funds. Of the five retirement systems, three pool their resources for investment, and two invest their resources under investment master trustee arrangements with individual investment managers. The universities and colleges are granted independent powers to invest their funds which are held outside the State Treasury. Interest income earned on the cash resources received and invested by the State Treasurer is allocated to the various funds (where specified by law) based on the average daily cash balances invested.

The federal Cash Management Improvement Act of 1990 ("CMIA 90"), to ensure greater efficiency, effectiveness, and equity in the exchange of funds between the federal government and the states, took effect on July 1, 1993. On July 2, 1993, the State of Illinois signed an agreement with the Financial Management Service of the U.S. Treasury defining procedures for drawing federal funds and methods for computing interest liabilities for programs subject to CMIA 90 reporting during the first year of the Act. A new agreement will be necessary for the period beginning on July 1, 1994 when the number of federal programs subject to CMIA 90 reporting is expanded. An annual report accounting for CMIA 90 interest liabilities for fiscal year 1994 must be submitted to the federal government by December 31, 1994. The payment of net interest to or from the State for fiscal year 1994 is due by March 1, 1995.

General Governmental Functions

The governmental fund types are those through which most State functions are financed. These fund types (the general, special revenue, capital projects, and debt service funds) are presented on the modified accrual basis of accounting. Throughout the year, the Comptroller's Office publishes a *Monthly Fiscal Report* which summarizes the status of revenues and expenditures and analyzes various programs and activities. These detailed reports are available on request.

Revenues on the modified accrual basis are recognized when they are both measurable and available to finance current operations. Revenues (amounts expressed in millions) from various sources for fiscal years 1993 and 1992 were as follows:

Revenue Source	**Amount**		**Percentage of Total**		**Increase (Decrease) from 1992**	**Percentage Increase (Decrease) from 1992**
	1993	**1992**	**1993**	**1992**		
Taxes:						
Income............	$ 5,927	$ 5,646	24%	25%	$ 281	5%
Sales.............	5,515	5,184	23%	23%	331	6%
Motor fuel........	1,057	1,033	4%	5%	24	2%
Public Utility....	971	952	4%	4%	19	2%
Other.............	1,597	1,007	7%	4%	590	59%
Federal government..	7,489	6,657	31%	30%	832	12%
Licenses and fees...	1,145	1,317	5%	6%	(172)	(13%)
Interest and other investment income..	108	148	--	1%	(40)	(27%)
Other...............	527	451	2%	2%	76	17%
Total	$ 24,336	$ 22,395	100%	100%	$1,941	9%

Fiscal year 1993 **governmental funds revenues** *increased by $1.94 billion* (9%) over 1992 revenues. State-imposed taxes including income, sales, motor fuel, public utility, and miscellaneous other taxes remained the largest overall revenue source for fiscal year 1993 and comprised 62% of total State revenues. **Income tax revenues**, the State's largest tax revenue source, increased $281 million (5%) from fiscal year 1992. The increase is generally in line with increases in personal income, employment and corporate profits.

Sales taxes remained the second largest tax revenue source for fiscal year 1992, *increasing $331 million* (6%) from fiscal year 1992. The increase is due to general growth in retail sales in an improved economy.

Other taxes revenues had the largest *increase ($590 million)* and was primarily attributable to medicaid assessment taxes collected by the Department of Public Aid. These taxes were reported as fees in the fiscal year 1992 CAFR, but legislation changed the nature of the revenue source from provider participation fees on *certain* providers to a broad-based tax on *all* providers in certain medicaid programs.

Federal government revenues *increased $832 million* (12%) during fiscal year 1993 and continued as the second largest revenue source on a GAAP basis for 1993 (second only to the State-imposed taxes discussed above). The most significant increase was at the Department of Public Aid in conjunction with the Medicaid assessment tax program, increasing medicaid reimbursable costs, and, in turn, federal government revenues. Other large federal revenue fluctuations also occurred as follows: Department of Transportation Road Fund revenues from federal sources increased $166 million for reimbursement of allowable federal highway program construction costs; at the State Board of Education ("ISBE") where Chapter 1 federal revenues increased $34 million, and other programs including vocational education, preschool, handicapped infants and toddlers increased $19 million; ISBE federal revenues in the Federal Department of Agriculture Fund increased $41 million; Department of Children and Family Services federal revenues reported in the General Fund increased $29 million mostly from increased reimbursement for foster care; and, Food Stamp and Commodity Program revenues at Public Aid increased $29 million. Significant decreases in federal government revenues took place at the Department of Commerce and Community Affairs Low Income Home Energy Assistance Block Grant Fund ($33 million decrease) and at Public Aid where child support enforcement revenues decreased $21 million.

Licenses and fees revenues *decreased $172 million* (13%) from fiscal year 1992. The majority of the decrease ($202 million) is directly attributable to the Medicaid provider participation fees now considered "taxes" discussed in the "federal government revenues" explanation above. Also, licenses and fees collected by the Department of Revenue increased $31 million in the Nursing Home Grant Assistance Fund, a one year program which started in September, 1992.

Other revenues *increased $76 million* (17%) in fiscal year 1993. This increase is primarily the result of a statutory change which shortened the holding period for abandoned property which is deposited into the State Pensions Fund by the Department of Financial Institutions, increasing other revenues $38 million. Secondly, expansion of the USDA Women, Infant and Children Fund discussed above under *Major Initiatives* increased other revenues by almost $13 million. **Interest and investment** income *decreased $40 million* (27%) from fiscal year 1992 to 1993 and reflects the lower cash balances available to earn interest, low interest rates during the fiscal year and writeoff of a portion of the unsuccessful State Treasurer's pilot mortgage program.

Expenditures for governmental fund types are presented on the modified accrual basis of accounting and are generally recognized when the liability is incurred regardless of when payment is made. Expenditures (amounts expressed in millions) for major governmental fund functions in fiscal year 1993 and 1992 were as follows:

Expenditure Function	Amount		Percentage of Total		Increase (Decrease) from 1992	Percentage Increase (Decrease) from 1992
	1993	1992	1993	1992		
Health and social services	$ 7,387	$ 6,369	30%	28%	$ 1,018	16%
Education	4,858	4,649	20%	20%	209	4%
General government	4,176	3,949	17%	17%	227	6%
Social assistance	2,857	2,916	12%	13%	(59)	(2%)
Transportation	2,372	2,606	10%	11%	(234)	(9%)
Public protection and justice	1,165	1,114	5%	5%	51	5%
Natural resources and recreation	370	394	2%	2%	(24)	(6%)
Debt service	776	730	3%	3%	46	6%
Capital outlays	272	254	1%	1%	18	7%
Total	$ 24,233	$ 22,981	100%	100%	$ 1,252	5%

Governmental funds expenditures of $24.2 billion in fiscal year 1993 represented an *increase of $1.3 billion* (5%) over 1992 and were $103 million *less* *than* revenues on a GAAP basis. **Health and social services expenditures** of $7.4 billion were the largest expenditure function for fiscal year 1993, *increasing by $1.0 billion* (16%) over fiscal year 1992. This expenditure function totaled 30% of total spending on a GAAP basis, up from 28% in fiscal year 1992. Major causes of the increase were: medical assistance ("Medicaid") increases at the Department of Public Aid (approximately $804 million) for hospital care, long-term care, practitioner services, prescription drugs, and related medical services for individuals and families with insufficient resources to cover their medical costs including the provider participation tax program discussed above under *Major Initiatives; increases* at the Department of Children and Family Services ("DCFS") of $90 million in the General Fund for: (1) foster care - case load up 15% from fiscal year 1992 increased expenditures for foster care homes and specialized foster care by $55 million, (2) private institutions and group home care - case load up 15% from fiscal year 1992 resulted in a $39 million increase in expenditures in fiscal year 1993; expenditures at the Department of Mental Health increased $39 million in the general fund, primarily the result of grants-in-aid to local agencies; Department of Alcoholism and Substance Abuse health and social services expenditures increased $27 million in the general fund (medicaid); DCFS expenditures in the Childrens' Services Fund and the Child Care and Development Fund increased $25 million and $15 million, respectively. Significant health and social services expenditure *decreases* occurred at the Department of Public Health due to reduced appropriation in the general fund ($15 million decrease) and the Department on Aging ($14 million decrease in the general fund due in part to reduction in the community care program combined with tightening of eligibility requirements for participants).

Education expenditures were once again the second largest expenditure function in the governmental funds for fiscal year 1993. Education expenditures *increased $209 million* (4%) from fiscal year 1992 on a GAAP basis. Last fiscal year, the Emergency Budget Act required expenditure "reserves" (i.e., reductions) of about $61 million at the State Board of Education in the General Fund (which includes the Education Assistance, Common School, and Common School Special Accounts). This was not the case in the fiscal year 1993. Expenditures in the above mentioned funds increased about $52 million in fiscal year 1993. The most significant program increases were in apportionment to school districts and preschool education.

General government expenditures *increased by $227 million* (6%) over fiscal year 1992. Increases in payments to local governments from the Personal Property Tax Replacement Fund ($87 million increase) and from the Local Government Tax Fund ($68 million increase) resulted from higher replacement income tax revenues, and sales tax revenues, respectively. Payments to help fund the State's employee health insurance program on a current basis in large part contributed to the $57 million expenditure increases by the Department of Central Management Services from the General Fund. Expenditures in the Income Tax Surcharge Local Government Distributive Fund ($39 million increase) were the result of an increase in income taxes deposited in the fund (3.0% in fiscal year 1992 to 4.4% in February, 1993), and increased sales tax collections escalated expenditures in the Local Government Distributive Fund by $35 million. General government expenditure *decreases* occurred at the Department of Revenue ($58 million decrease) due mainly to restructuring of the State's "circuit breaker" senior citizen property tax relief and pharmaceutical assistance programs. DCCA's Low Income Home Energy Assistance Block Grant Program expenditures decreased $33 million because of federal restrictions.

Transportation expenditures *decreased by $234 million* (9%) from fiscal years 1992 to 1993, primarily attributable to the Department of Transportation ("IDOT") where expenditures in the State Construction Account Fund decreased by $135 million, due to the many projects finalized in fiscal year 1992, and construction expenditures in the Road Fund decreased $118 million. Also at IDOT, Transportation Bond Series A Fund expenditures on the Elgin-O'Hare and Kennedy Expressways and the Rte. 80 expansion/resurfacing projects increased $46 million and General Fund expenditures decreased $27 million as a result of writing off a $17 million receivable from Rend Lake and lower rail freight service payments in fiscal year 1993, and expenditures decreased $56 million in the Build Illinois Fund because the Build Illinois projects generally are winding down.

Debt service expenditures increased $46 million (6%), even though interest rates were favorable during fiscal year 1993, primarily because of increased borrowing including $900 million of short-term borrowing. **Public protection and justice** expenditures increased $51 million (5%), largely due to the rise in the State's inmate population.

General Fund

Many State programs are accounted for in the General Fund. As demonstrated by the following table (in millions), the State's GAAP basis financial position at June 30, 1993 deteriorated from fiscal year 1992. The worsening financial position by $260 million on a GAAP basis (from a *deficit* $1,656 million to a *deficit* $1,916 million) is not reflected on the budgetary basis (from a *deficit* $887 million to a *deficit* $630 million), which shows a reduction of the deficit by $257 million. The undesignated *fund deficit* on a GAAP basis also increased by $235 million from a deficit $1,825 million to a deficit of $2,060 million.

	Fund balance (deficit) at June 30	Undesignated Fund (deficit) at June 30	Excess (deficiency) of revenues over expenditures and net other financing sources (uses) for the year ended June 30
1984	(222)	(662)	522
1985	19	(198)	216
1986	(261)	(425)	(270)
1987	(587)	(757)	(326)
1988	(355)	(511)	232
1989	(74)	(256)	281
1990	(557)	(745)	(482)
1991	(1,368)	(1,537)	(806)
1992	(1,656)	(1,825)	(306)
1993	(1,916)	(2,060)	(260)

Expendable Trust Funds

Total revenues for the State's expendable trust funds increased 21% from $1,510 million in fiscal year 1992 to $1,820 million in fiscal year 1993. Total expenditures increased 4% from $1,782 million in 1992 to $1,860 million in 1993.

By far the largest expendable trust fund is the State Unemployment Compensation Trust Fund. The unemployment insurance (UI) system is a joint state-federal program designed to provide cash assistance to involuntarily unemployed workers regardless of need. During fiscal year 1993 the UI system provided 6.7 million weeks of benefits to laid off workers at an average weekly stipend for recipients of regular benefits of $189. The State is responsible for determining benefit levels and eligibility criteria, and for setting State UI tax levels sufficient to pay the benefits. The federal government provides all administrative funding and mandates minimal coverage requirements. A separate federal unemployment tax is assessed by the federal government to finance these administrative costs, provide a source of funds for states to borrow against during periods of high unemployment, and to pay the federal share of extended and emergency unemployment benefits.

Because benefit claims paid from the fund significantly exceeded employer contributions to the fund during fiscal years 1976 to 1983, the fund incurred a large debt to the U.S. Treasury. Through good management and the cooperation of a coalition of labor and business, such loans have been paid off, with the final interest installment made in September, 1989. A new unemployment insurance agreement was implemented in January, 1988 which raised taxable wages to the first $9,000 earned by an employee and established maximum tax rates while increasing benefits payable to laid off workers as well. In June, 1992 (effective January, 1993) benefit increases for laid off workers and tax increase limitations for employers were implemented. Despite current year expenditures which exceeded revenues ($56 million), the fund is now in a fiscally sound position, as demonstrated by its $1,173 million fund balance at June 30, 1993.

Proprietary Funds

Combined operating revenues for the State's enterprise funds *decreased by $76 million* (3%) from $2,224 million in fiscal year 1992 to $2,148 million in fiscal year 1993. Combined operating expenses increased slightly from $1,535 million to $1,539 million, an increase of $4 million (less than 1%) during the same period. Lottery ticket sales by the Lottery Department *decreased $71 million* while other enterprise fund activity remained stable. Corresponding expenses for prizes and claims paid to lottery winners *decreased $30 million.* General and administrative expenses at the State's Toll Highway Authority decreased $14 million and were combined with higher interest costs ($50 million). The activities at the above two agencies constituted a majority of the enterprise funds' fluctuations.

The State's internal service funds, which provide data processing, motor pool vehicles, telephone communications, office supplies, printing services, self insurance and other services to State agencies, operated on a profitable basis for fiscal year 1993. Combined internal service funds revenues and expenses for fiscal year 1993 were $798 million and $788 million, respectively. This represents increases of $55 million (7%) in revenues and $57 million (8%) in expenses from fiscal year 1992 to 1993. The increases are primarily attributable to the State's health insurance program and to a lesser degree to the Statistical Services and Communications revolving funds.

University and College Fund Type

Illinois operates a comprehensive program of higher education, including 10 major universities and support for a statewide network of 50 community colleges. The State's flagship university, the University of Illinois, is known and respected throughout the country for educational, research, and athletic programs. During fiscal year 1993, university and college expenditures increased $300 million (10%) over 1992. General Fund financial support to the State's universities *decreased by 1%*, or $14 million, from fiscal year 1992 to fiscal year 1993.

Debt Administration

During 1993, Illinois continued to receive relatively high bond ratings for its general ("Aa" from Moody's Investors Service and "AA-" from Standard & Poor's Corporation) and special obligation bonds, (ranging from "AAA" by Standard & Poor's for Build Illinois bonds to "A" by Moody's for Civic Center bonds). However, general obligation bond ratings were adjusted downward in August, 1992, from "Aa1" to the current "Aa" (Moody's) and from "AA" to "AA-" (S & P) to reflect the State's cash shortfall.

Outstanding general and special obligation bonds at June 30, 1993 totaled $6.275 billion. Bonds were issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes, and for maintenance and construction of highway and waterway facilities. Bonds also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal and alternative energy sources.

General and special obligation bonds aggregating $914 million and $517 million, respectively, were issued during fiscal year 1993 at average interest rates ranging from 4.89% to 6.09%. During 1992, general and special obligation bonds totaling $610 million and $441 million, respectively, were issued at average rates ranging from 6.07% to 6.76%.

In addition to general and special obligation bonds, Illinois has $4.526 billion of revenue bonds, $127 million of notes/general obligation certificates payable and $1.327 billion of other long-term obligations outstanding as of June 30, 1993.

Retirement Systems

Total net assets of the State's five pension trust funds, on a current market basis, aggregated $21.0 billion at June 30, 1993 ($18.8 billion at cost). The most current actuarial valuations of the pension trust funds indicated that the actuarial present value of credited projected benefits (i.e., the pension benefit obligation) was $32.9 billion, exceeding net assets of the funds by $12 billion on a market basis ($14.1 billion at cost). On a market value basis, the funding ratio for all funds combined *increased* to 64% at June 30, 1993 from 63% at June 30, 1992. On a cost basis, the funding ratio remained at 57% from June 30, 1992 to June 30, 1993.

For many years, including fiscal year 1993, the State has not funded the pension systems in accordance with actuarially determined contribution requirements. This resulted in underfunding of GAAP pension expense by $1.023 billion for fiscal year 1993, and by $7.3 billion on a cumulative basis since 1981. On August 23, 1989 the Governor signed into law Public Act 86-0273. This law will have significant impact on the future of the State of Illinois' pension benefit obligation ("PBO") and the unfunded PBO. This law provides for compounded annual increases for annuitants and survivors. In addition, the new law provides for funding of the retirement systems on an actuarially sound basis over 40 years after a seven year phase in. Generally, to date, this statutory funding requirement has not been met.

Risk Management

The State's risk management program encompasses a wide range of State government activities. Generally, the State has elected to retain most exposures to risk, with only limited purchase of commercial insurance. Among the exceptions are coverage for real property at the James R. Thompson Center in Chicago and the Regional State Office complex in Collinsville. Limited commercial coverage for personal property includes a small portion of the State's fleet of motor vehicles, certain telecommunications equipment, the fixed and rotary wing aircraft fleet, some State watercraft, selected items of electronic data processing equipment, a portion of the State's collection of fine art, as well as a small number of other property and liability exposures.

The State retains workers' compensation and auto liability exposures, including claims management. Other major retained risks include employee fidelity and surety, as well as general liability. The State's risk management program also includes legal representation and indemnification of employees sued for violation of civil and constitutional rights and other tort liabilities while acting in an official capacity.

OTHER INFORMATION

Independent Audit

The Illinois Auditor General has elected to perform a "department by department" single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments, and, for State universities, Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Separate departmental financial reports for those State agencies subject to the Single Audit Act include the schedule of federal financial assistance, findings and recommendations, and the auditor's reports on internal control and compliance with applicable laws and regulations. The Illinois Auditor General has performed an examination of the accompanying general purpose financial statements in accordance with generally accepted auditing standards, and his unqualified opinion is presented herein.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Illinois for its comprehensive annual financial report ("CAFR") for the fiscal year ended June 30, 1992. This is the ninth consecutive year that the State has received this prestigious award in governmental financial reporting. In order to be awarded a Certificate of Achievement, the State of Illinois published an easily readable and efficiently organized CAFR whose contents conform to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate Program's requirements. I will be submitting this report to the GFOA to determine its eligibility for another certificate.

Acknowledgements

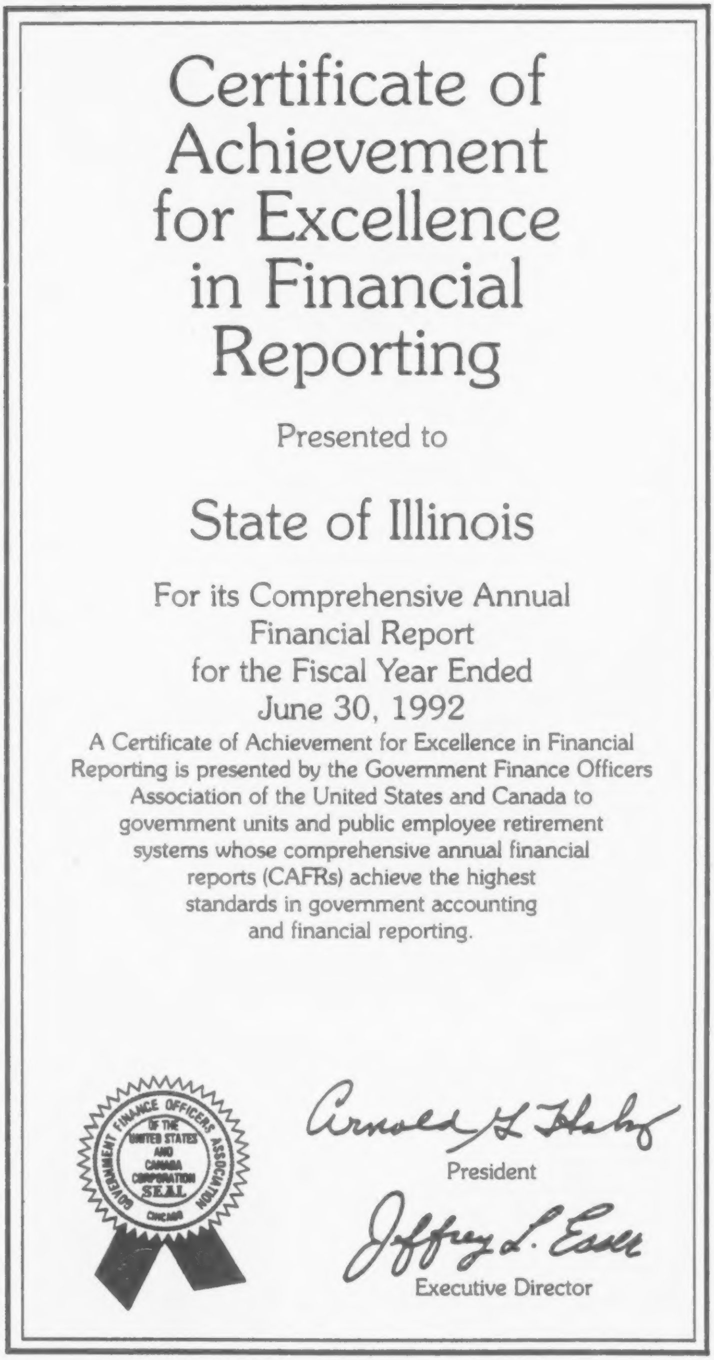
The State experienced another troublesome year financially in fiscal year 1993. These circumstances have not, however, diminished the integrity, quality and appearance of this year's CAFR.

State agency fiscal personnel and other management, the State Auditor General and his staff, and my committed staff have collaborated to complete this year's GAAP report despite staff shortages and other budgetary constraints. Without the exceptional efforts of certain State agency fiscal staff, the Auditor General's Office, and my own hard-working staff, this year's report could not have been produced.

Sincerely,

Dawn Clark Netsch

Dawn Clark Netsch
Comptroller



Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1992

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

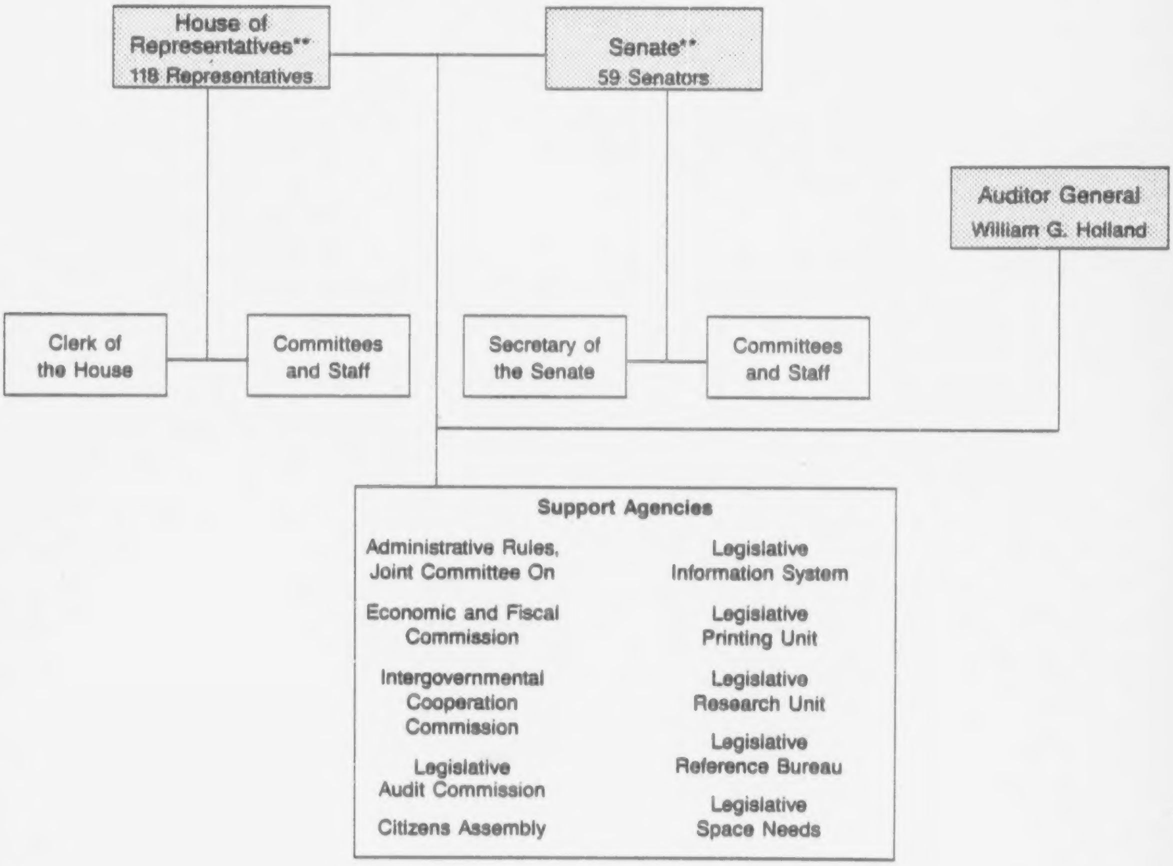
Arnold G. Haly
President

Jeffrey L. Esser
Executive Director

Illinois State Government

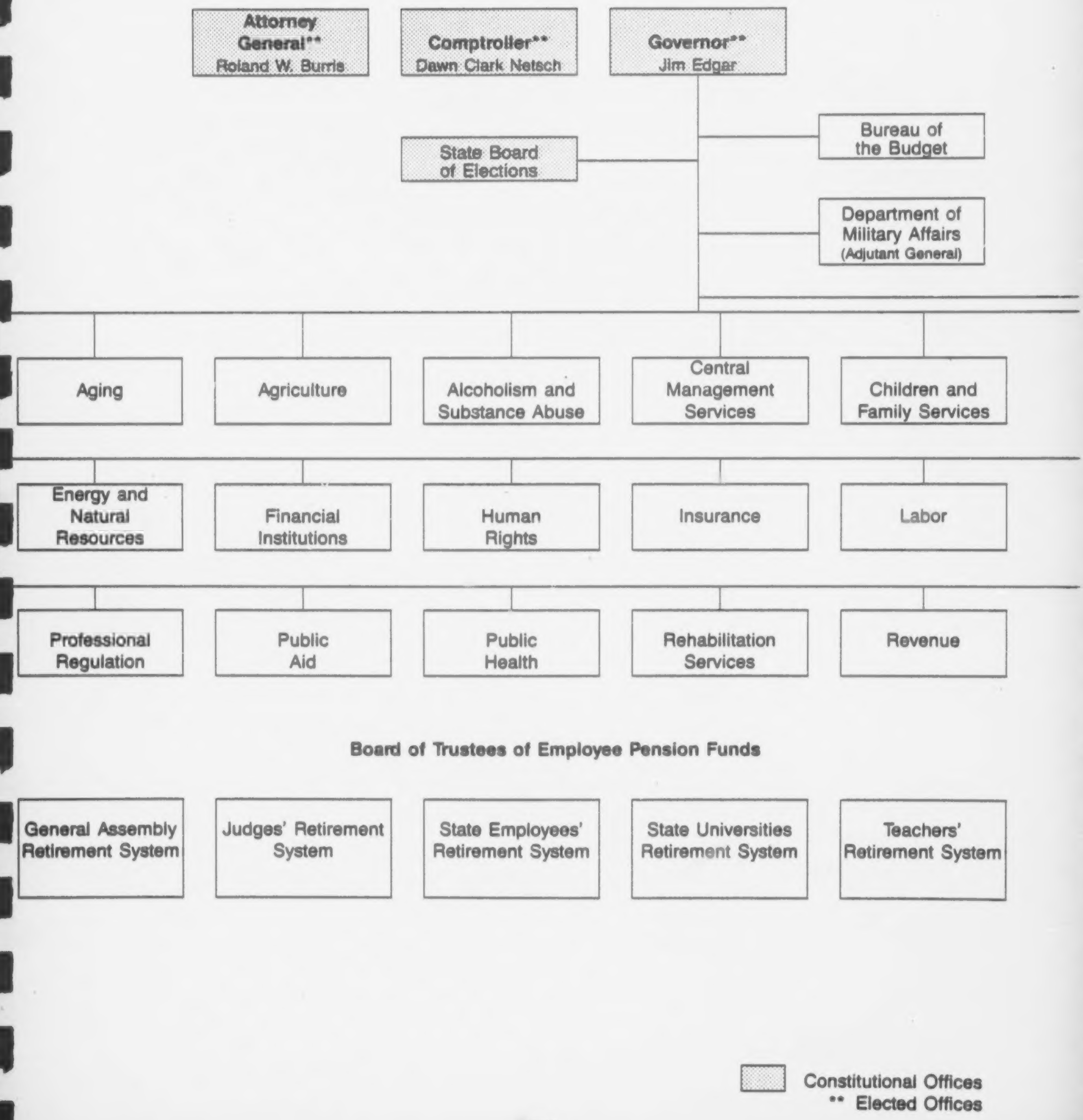
Legislative Branch

General Assembly

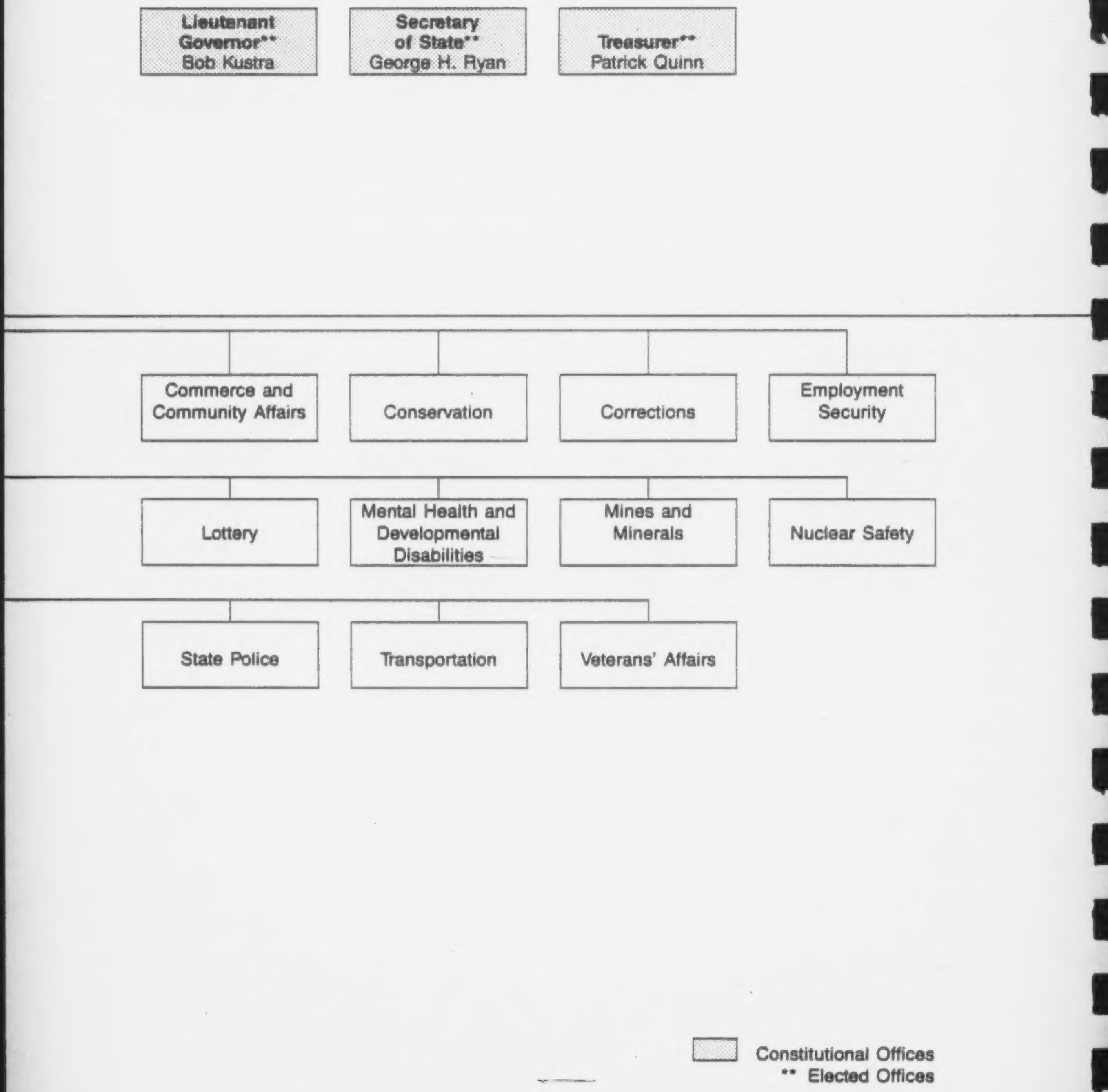

House of Representatives**
118 Representatives
Senate**
59 Senators
Auditor General
William G. Holland
Clerk of the House
Committees and Staff
Secretary of the Senate
Committees and Staff
Support Agencies
Administrative Rules, Joint Committee On
Economic and Fiscal Commission
Intergovernmental Cooperation Commission
Legislative Audit Commission
Citizens Assembly
Legislative Information System
Legislative Printing Unit
Legislative Research Unit
Legislative Reference Bureau
Legislative Space Needs

▨ Constitutional Offices
** Elected Offices

Illinois State Government
Executive Branch


Attorney General**
Roland W. Burris
Comptroller**
Dawn Clark Netsch
Governor**
Jim Edgar
Bureau of the Budget
State Board of Elections
Department of Military Affairs (Adjutant General)
Aging
Agriculture
Alcoholism and Substance Abuse
Central Management Services
Children and Family Services
Energy and Natural Resources
Financial Institutions
Human Rights
Insurance
Labor
Professional Regulation
Public Aid
Public Health
Rehabilitation Services
Revenue
Board of Trustees of Employee Pension Funds
General Assembly Retirement System
Judges' Retirement System
State Employees' Retirement System
State Universities Retirement System
Teachers' Retirement System
▨ Constitutional Offices
** Elected Offices

Illinois State Government, Executive Branch (continued)


Lieutenant Governor** Bob Kustra
Secretary of State** George H. Ryan
Treasurer** Patrick Quinn
Commerce and Community Affairs
Conservation
Corrections
Employment Security
Lottery
Mental Health and Developmental Disabilities
Mines and Minerals
Nuclear Safety
State Police
Transportation
Veterans' Affairs
Constitutional Offices
** Elected Offices

Illinois State Government (continued)

Other Agencies, Boards, and Authorities

Environmental Agencies

- Abandoned Mined Lands Reclamation Council
- Environmental Protection Agency
- Pollution Control Board

Public Safety Agencies

- Comprehensive Health Insurance Board
- Criminal Justice Information Authority
- Emergency Management Agency
- Local Government Law Enforcement Officers Training Board
- Prisoner Review Board
- State Police Merit Board
- State Fire Marshal

Miscellaneous Agencies

- Arts Council
- Capital Development Board
- Civil Service Commission
- Court of Claims
- Governor's Purchased Care Review Board
- Health Care Cost Containment Council
- Guardianship and Advocacy Commission
- Historic Preservation Agency
- Human Rights Commission
- Illinois Manufacturing Technology Alliance
- Illinois Planning Council on Developmental Disabilities
- Public Counsel
- Prairie State 2000 Authority
- Illinois Summer School for the Arts
- Governor's Health and Physical Fitness Council

Financing Authorities

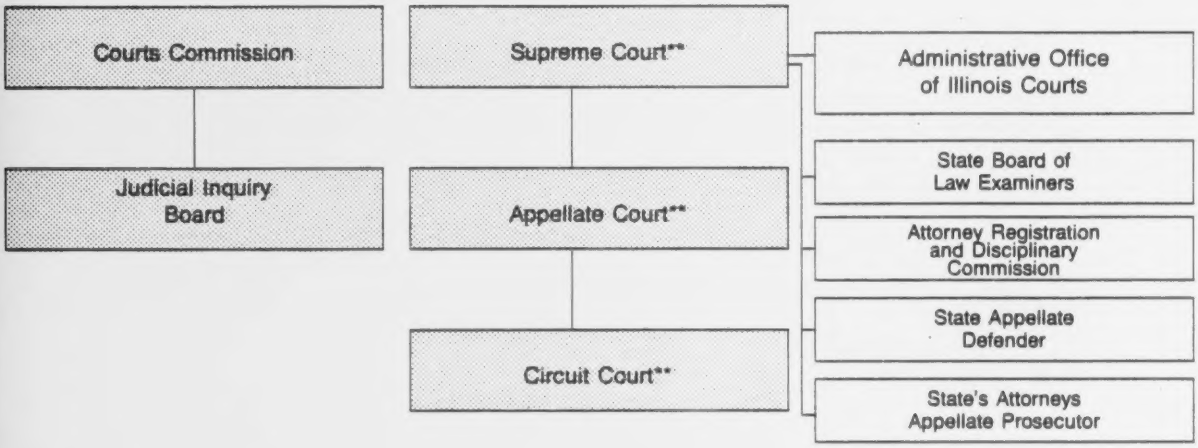
- Development Finance Authority
- East St. Louis Financial Advisory Authority
- East St. Louis Development Authority
- Export Development Authority
- Farm Development Authority
- Health Facilities Authority
- Illinois Educational Facilities Authority
- Housing Development Authority
- Illinois Rural Bond Bank
- Medical Center Commission
- Toll Highway Authority
- Quad Cities Regional Economic Development Authority
- Southwestern Illinois Development Authority

Regulatory Boards

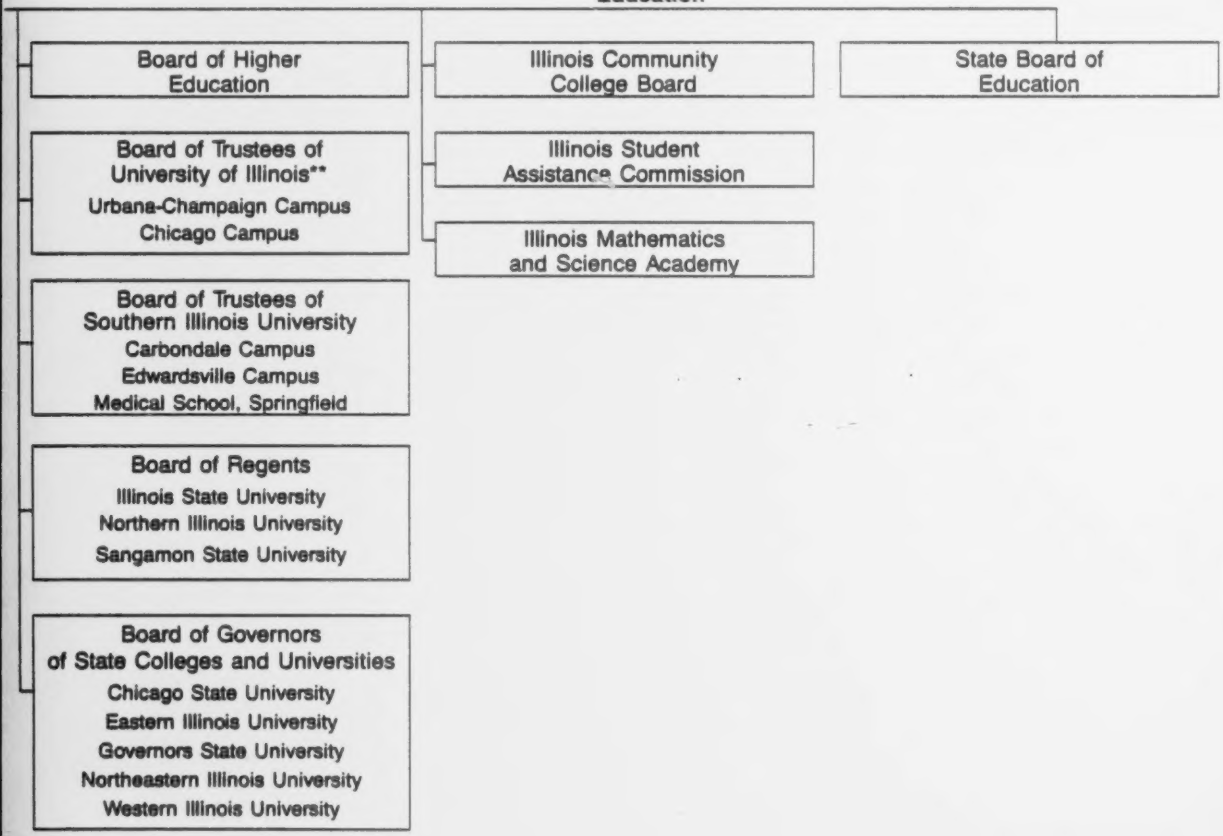
- Banks and Trusts Companies
- Commerce Commission
- Educational Labor Relations Board
- Industrial Commission
- Liquor Control Commission
- Local Labor Relations Board
- Property Tax Appeal Board
- Racing Board
- Savings & Residential Finance Commission
- State Labor Relations Board

Illinois State Government

Judicial Branch


Courts Commission
Judicial Inquiry Board
Supreme Court**
Appellate Court**
Circuit Court**
Administrative Office of Illinois Courts
State Board of Law Examiners
Attorney Registration and Disciplinary Commission
State Appellate Defender
State's Attorneys Appellate Prosecutor

Education


Board of Higher Education
Board of Trustees of University of Illinois**
Urbana-Champaign Campus
Chicago Campus
Board of Trustees of Southern Illinois University
Carbondale Campus
Edwardsville Campus
Medical School, Springfield
Board of Regents
Illinois State University
Northern Illinois University
Sangamon State University
Board of Governors of State Colleges and Universities
Chicago State University
Eastern Illinois University
Governors State University
Northeastern Illinois University
Western Illinois University
Illinois Community College Board
Illinois Student Assistance Commission
Illinois Mathematics and Science Academy
State Board of Education

▨ Constitutional Offices
** Elected Offices

Number 3 Round Barn, circa 1915, University of Illinois

FINANCIAL SECTION

The Financial Section which follows includes the auditor's report, the general purpose financial statements and the combining and individual fund and account group statements and schedules.

STATE OF ILLINOIS
WILLIAM G. HOLLAND
AUDITOR GENERAL

Honorable Michael J. Madigan, Speaker of the House
Honorable James "Pate" Philip, President of the Senate
Members of the General Assembly
Honorable Jim Edgar, Governor
Honorable Dawn Clark Netsch, Comptroller

We have audited the general-purpose financial statements of the State of Illinois as of and for the year ended June 30, 1993 as listed in the foregoing table of contents for Section II. These general-purpose financial statements are the responsibility of the State's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements listed in the foregoing table of contents for Section II present fairly, in all material respects, the financial position of the State of Illinois as of June 30, 1993, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

OFFICE OF THE AUDITOR GENERAL • 509 SOUTH SIXTH STREET • SPRINGFIELD, ILLINOIS 62701 • 217/782-6046

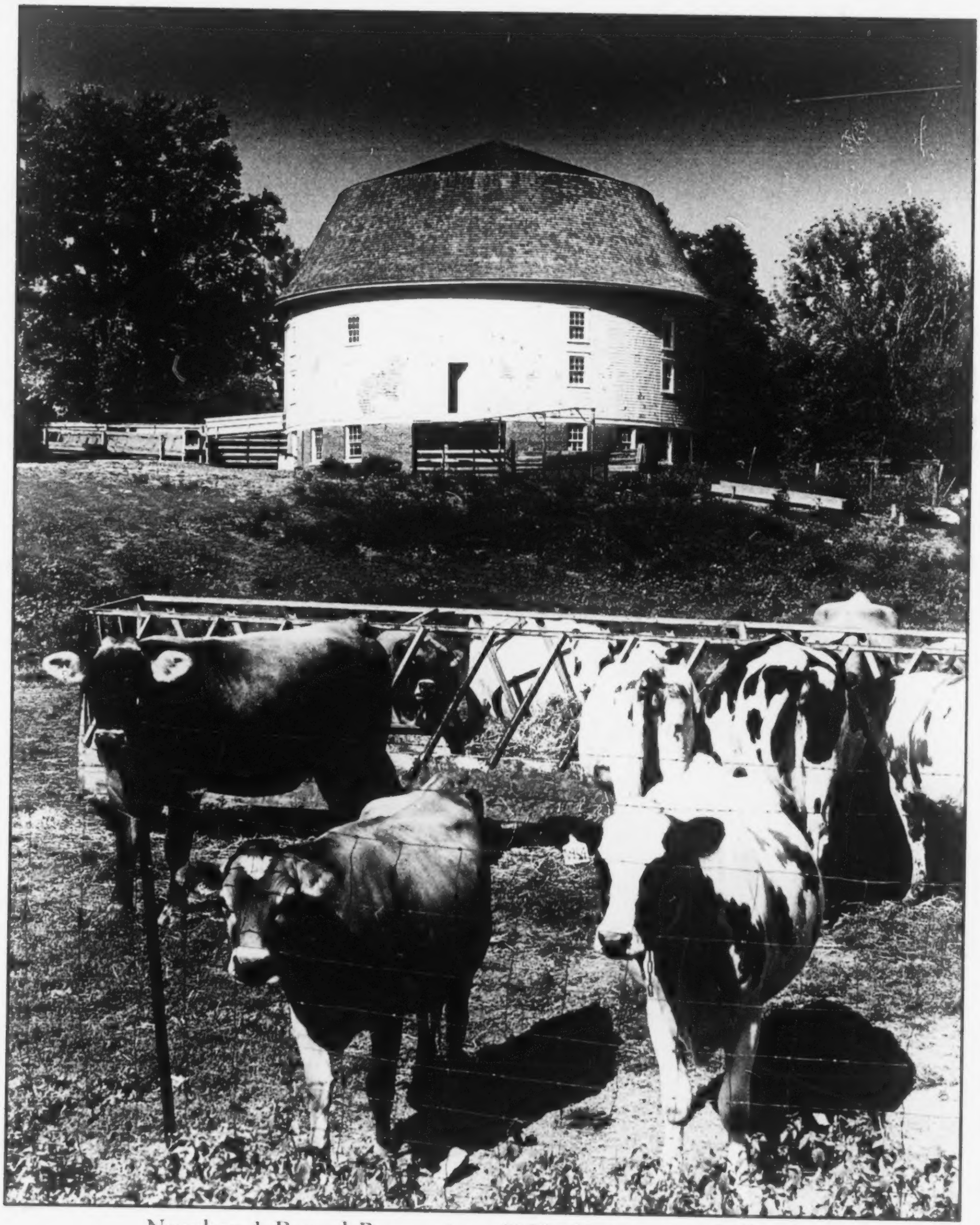
Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and budgetary schedules, listed in the table of contents for Section II, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the State of Illinois. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

The statistical and economic data listed in the table of contents for Section III were not audited by us, and accordingly, we do not express an opinion thereon.

Yours truly,

WILLIAM G. HOLLAND
Auditor General
State of Illinois

Springfield, Illinois
January 21, 1994



Number 1 Round Barn, circa 1907, University of Illinois

GENERAL PURPOSE FINANCIAL STATEMENTS

General Purpose Financial Statements provide a summary overview of the financial position of all funds and account groups and of the operating results by fund type. They also serve as an introduction of the more detailed statements and schedules that follow.

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STATE OF ILLINOIS
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1993
(Expressed in Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and other debits				
Assets:				
Cash and cash equivalents	$ 171,289	$ 1,609,666	$ 227,921	$ 156,674
Investments	173,810	12,635	78,830	
Receivables, net:				
Taxes	737,204	272,928		
Intergovernmental	911,605	811,846	4	960
Other	137,913	741,408	1,490	86
Due from other funds	102,766	214,209	47,730	
Inventories	27,426	29,469		
Prepaid expenses				
Loans and notes receivable	60,441	53,284		
Restricted assets ($129,000 cash equivalents)		104		
Property, plant and equipment, net				
Other assets	779	4,756		
Other debits:				
Amount available in debt service funds for:				
Retirement of general obligation bonds				
Retirement of special obligation bonds				
Amount to be provided for:				
Retirement of general obligation bonds				
Retirement of special obligation bonds				
Retirement of other obligations				
Pension liabilities				
Total assets and other debits	$ 2,323,233	$ 3,750,305	$ 355,975	$ 157,720
Liabilities, equity and other credits				
Liabilities:				
Accounts payable and accrued liabilities	$ 2,727,128	$ 318,055	$ 516	$ 56,410
Intergovernmental payables	890,778	725,744		14,854
Due to other funds	441,021	196,506	8	1,666
Deferred revenues	180,377	263,072		1,058
Liabilities payable from restricted assets				
Depository and other liabilities		623,502	197	
Notes payable				
Accrued retirement costs				
General obligation bonds payable				
Special obligation bonds payable				
Revenue bonds payable				
Other obligations				
Total liabilities	4,239,304	2,126,879	721	73,988
Equity and other credits:				
Contributed capital				
Investment in fixed assets				
Retained earnings:				
Reserved				
Unreserved				
Fund balances (deficits):				
Reserved for:				
Encumbrances	55,330	1,292,351		723,209
Unemployment compensation benefits				
Net assets available for plan benefits				
Other	88,397	519,063		
Unreserved:				
Designated			355,254	
Undesignated	(2,059,798)	(187,988)		(639,477)
Total equity (deficit) and other credits	(1,916,071)	1,623,426	355,254	83,732
Total liabilities, equity and other credits	$ 2,323,233	$ 3,750,305	$ 355,975	$ 157,720

The accompanying notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	University and College Fund Type	Account Groups		
Enterprise	Internal Service	Trust and Agency	Universities and Colleges	General Fixed Assets	General Long-Term Obligations	Total (Memorandum Only)
$ 615,144	$ 85,869	$ 3,298,787	$ 318,683			$ 6,484,033
898,023	2,808	20,511,705	603,744			22,281,555
		370,606				1,380,738
2,894	24,918	26,896	9,041			1,788,164
66,298	6,403	241,712	131,415			1,326,725
40,145	181,642	42,165	136,932			765,589
5,611	9,820		46,143			118,469
13,441	7,446		16,098			36,985
2,104,332	328		79,736			2,298,121
534,734	3,125		6,194			544,157
1,563,480	57,342	19,072	4,272,705	$ 3,808,876		9,721,475
70,295	8	605,328	9,162			690,328
					$ 268,659	268,659
					86,595	86,595
					4,400,555	4,400,555
					1,518,847	1,518,847
					1,156,869	1,156,869
					7,262,401	7,262,401
$ 5,914,397	$ 379,709	$ 25,116,271	$ 5,629,853	$ 3,808,876	$ 14,693,926	$ 62,130,265
$ 217,315	$ 214,802	$ 290,474	$ 410,476			$ 4,235,176
1,509	121	2,333,462	177			3,966,645
25,187	1,922	79,710	19,569			765,589
6,723		2,662	59,672			513,564
26,480			92			26,572
125,097	28,097	2,385,500	23,746			3,186,139
105,038			21,790			126,828
					$ 7,262,401	7,262,401
					4,669,214	4,669,214
					1,605,442	1,605,442
4,019,841	27,380	12,092	466,537			4,525,850
1,026	27,017		142,074		1,156,869	1,326,986
4,528,216	299,339	5,103,900	1,144,133		14,693,926	32,210,406
29,879	23,711					53,590
			3,761,515	$ 3,808,876		7,570,391
381,176	624					381,800
975,126	56,035					1,031,161
		126	31,885			2,102,901
		1,173,080				1,173,080
		18,805,014				18,805,014
		2	673,172			1,280,634
			7,402			362,656
		34,149	11,746			(2,841,368)
1,386,181	80,370	20,012,371	4,485,720	3,808,876		29,919,859
$ 5,914,397	$ 379,709	$ 25,116,271	$ 5,629,853	$ 3,808,876	$ 14,693,926	$ 62,130,265

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Governmental Fund Types				Fiduciary Fund Type	Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues:						
Income taxes	$ 5,284,962	$ 642,417				$ 5,927,379
Sales taxes	4,028,950	1,485,991				5,514,941
Motor fuel taxes		1,056,565				1,056,565
Public utility taxes	734,705	236,035				970,740
Other taxes	1,361,018	236,326			$ 1,141,756	2,739,100
Federal government	3,460,018	4,027,400	$ 498	$ 1,239	589,793	8,078,948
Licenses and fees	269,902	874,647	166			1,144,715
Interest and other investment income	52,789	24,324	31,121	1	63,175	171,410
Other	61,686	455,768	247	8,837	25,595	552,133
Total revenues	15,254,030	9,039,473	32,032	10,077	1,820,319	26,155,931
Expenditures:						
Current:						
Health and social services	6,638,332	745,199	3,500		106	7,387,137
Education	3,869,511	962,328		25,784	3	4,857,626
Social assistance	1,377,961	1,478,855			1,850,102	4,706,918
General government	917,128	3,191,237	202	67,493	6,129	4,182,189
Transportation	27,943	2,101,424		243,129		2,372,496
Public protection and justice	933,816	231,197			3,446	1,168,459
Natural resources and recreation	86,123	195,711		88,007	103	369,944
Debt service:						
Principal	14,563	10,685	369,687			394,935
Interest	49,338	12,604	318,813			380,755
Capital outlays	66,407	82,659		123,454	209	272,729
Total expenditures	13,981,122	9,011,899	692,202	547,867	1,860,098	26,093,188
Excess (deficiency) of revenues over (under) expenditures	1,272,908	27,574	(660,170)	(537,790)	(39,779)	62,743
Other sources (uses) of financial resources:						
Proceeds from notes and general/special obligation bond issues				522,808		522,808
Proceeds from general/special obligation bond refunding issues			480,631	400,042		880,673
Operating transfers-in	866,782	1,846,268	831,685		1,408	3,546,143
Operating transfers-out	(2,429,629)	(1,559,570)	(73,916)	(61,607)	(12,098)	(4,136,820)
Capital lease financing	29,600	12,119				41,719
Payment to refunded bond escrow agent			(480,631)	(400,042)		(880,673)
Net other sources (uses) of financial resources	(1,533,247)	298,817	757,769	461,201	(10,690)	(26,150)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(260,339)	326,391	97,599	(76,589)	(50,469)	36,593
Fund balances (deficit), July 1, 1992, as previously reported	(1,656,961)	1,298,264	257,655	160,321	1,255,689	1,314,968
Reclassification of fund balance	1,229	(1,229)				--
Fund balances (deficit), July 1, 1992, as restated	(1,655,732)	1,297,035	257,655	160,321	1,255,689	1,314,968
Fund balances (deficit), June 30, 1993	$ (1,916,071)	$ 1,623,426	$ 355,254	$ 83,732	$ 1,205,220	$ 1,351,561

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS

Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)

All Budgeted Fund Groups (See Note 3)
For the Year Ended June 30, 1993
(Expressed in Thousands)

	General Funds			Highway Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes	$ 5,376,000	$ 5,295,379	$ (80,621)			
Sales taxes	4,104,000	4,094,034	(9,966)			
Motor fuel taxes				$ 1,049,400	$ 1,070,239	$ 20,839
Public utility taxes	705,000	734,983	29,983			
Federal government	2,294,000	2,536,678	242,678	581,500	547,692	(33,808)
Other	1,242,000	1,198,218	(43,782)	685,200	703,641	18,441
Less:						
Refunds	14,004	10,611	(3,393)	26,048	25,826	(222)
Total revenues	13,706,996	13,848,681	141,685	2,290,052	2,295,746	5,694
Expenditures:						
Current:						
Education	4,888,964	4,885,407	(3,557)			
Health and social services	5,051,338	5,005,727	(45,611)			
General government	974,121	937,092	(37,029)	202,259	197,226	(5,033)
Transportation	32,886	32,618	(268)	1,956,345	1,813,225	(143,120)
Social assistance	1,402,844	1,351,790	(51,054)	1,440	1,259	(181)
Public protection and justice	936,608	928,335	(8,273)	52,733	52,479	(254)
Natural resources and recreation	87,245	86,837	(408)			
Debt service:						
Principal						
Interest						
Capital outlays	82,140	80,436	(1,704)	42,026	40,735	(1,291)
Total expenditures	13,456,146	13,308,242	(147,904)	2,254,803	2,104,924	(149,879)
Excess (deficiency) of revenues over (under) expenditures	250,850	540,439	289,589	35,249	190,822	155,573
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues	--	300,000	300,000			
Operating transfers-in	2,297,000	2,288,903	(8,097)	1,179,700	1,212,004	32,304
Operating transfers-out	(2,552,000)	(2,872,881)	(320,881)	(1,308,050)	(1,337,331)	(29,281)
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(4,150)	256,461	260,611	(93,101)	65,495	158,596
Budgetary fund balances (deficits), July 1, 1992, as previously reported	(886,952)	(886,952)	--	115,373	115,373	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances (deficits), July 1, 1992, as reclassified	(886,952)	(886,952)	--	115,373	115,373	--
Budgetary fund balances (deficits), June 30, 1993	$ (891,102)	$ (630,491)	$ 260,611	$ 22,272	$ 180,868	$ 158,596

The accompanying notes to the financial statements are an integral part of this statement.

(continued)

(continued)

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
All Budgeted Fund Groups (See Note 3)
For the Year Ended June 30, 1993
(Expressed in Thousands)

	University Funds			Special State Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes				$ 1,168,991	$ 1,219,278	$ 50,287
Sales taxes				368,420	391,145	22,725
Motor fuel taxes				19,465	18,047	(1,418)
Public utility taxes				235,328	236,165	837
Federal government	$ --	$ 107	$ 107	1,018,010	797,196	(220,814)
Other	338,815	365,831	27,016	3,036,804	2,838,304	(198,500)
Less:						
Refunds	36	34	(2)	601,499	601,033	(466)
Total revenues	338,779	365,904	27,125	5,245,519	4,899,102	(346,417)
Expenditures:						
Current:						
Education	347,670	345,731	(1,939)	107,368	95,728	(11,640)
Health and social services				1,953,344	1,453,097	(500,247)
General government				2,810,098	2,663,178	(146,920)
Transportation				151,023	149,281	(1,742)
Social assistance						
Public protection and justice				154,394	132,043	(22,351)
Natural resources and recreation				317,718	276,256	(41,462)
Debt service:						
Principal						
Interest						
Capital outlays	29,274	29,037	(237)	21,315	20,113	(1,202)
Total expenditures	376,944	374,768	(2,176)	5,515,260	4,789,696	(725,564)
Excess (deficiency) of revenues over (under) expenditures	(38,165)	(8,864)	29,301	(269,741)	109,406	379,147
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues				600,000	600,000	--
Operating transfers-in				917,702	933,333	15,631
Operating transfers-out	--	(376)	(376)	(1,818,387)	(1,788,487)	29,900
Budgetary funds-nonbudgeted accounts				74,577	74,577	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(38,165)	(9,240)	28,925	(645,003)	(220,325)	424,678
Budgetary fund balances (deficits), July 1, 1992, as previously reported	(8,355)	(8,355)	--	371,685	371,685	--
Reclassifications between budgetary/nonbudgetary funds-net				(1,229)	(1,229)	--
Budgetary fund balances (deficits), July 1, 1992, as reclassified	(8,355)	(8,355)	--	370,456	370,456	--
Budgetary fund balances (deficits), June 30, 1993	$ (46,520)	$ (17,595)	$ 28,925	$ (274,547)	$ 150,131	$ 424,678

Bond Financed Funds			Debt Service Funds			Federal Trust Funds		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			$ 3,183	$ 477	$ (2,706)	$ 2,045,368	$ 1,988,199	$ (57,169)
			9,544	25,218	15,674	72,335	86,421	14,086
						2,754	540	(2,214)
			12,727	25,695	12,968	2,114,949	2,074,080	(40,869)
$ 20,538	$ 20,462	$ (76)				879,153	788,824	(90,329)
						667,176	523,436	(143,740)
73,364	72,778	(586)				450,265	297,333	(152,932)
245,417	245,417	--				152,258	152,258	--
						226,475	186,697	(39,778)
65	65	--				73,830	40,000	(33,830)
84,974	84,384	(590)				80,690	54,512	(26,178)
400,041	400,041	--	2,156,873	2,152,979	(3,894)			
			245,814	237,596	(8,218)			
164,733	160,917	(3,816)				17,678	14,678	(3,000)
989,132	984,064	(5,068)	2,402,687	2,390,575	(12,112)	2,547,525	2,057,738	(489,787)
(989,132)	(984,064)	5,068	(2,389,960)	(2,364,880)	25,080	(432,576)	16,342	448,918
1,022,287	922,850	(99,437)	480,631	480,631	--			
2,000	17,922	15,922	1,532,766	1,759,091	226,325	24,473	35,312	10,839
(6,450)	(17,922)	(11,472)				(1,054)	(2,477)	(1,423)
						33,638	33,638	--
28,705	(61,214)	(89,919)	(376,563)	(125,158)	251,405	(442,795)	15,539	458,334
208,978	208,978	--	351,264	351,264	--	(114,004)	(114,004)	--
						(50)	(50)	--
208,978	208,978	--	351,264	351,264	--	(114,054)	(114,054)	--
$ 237,683	$ 147,764	$ (89,919)	$ (25,299)	$ 226,106	$ 251,405	$ (556,849)	$ (98,515)	$ 458,334

(continued)

(continued)

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
All Budgeted Fund Groups (See Note 3)
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Revolving Funds			State Trust Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Sales taxes				$ 221,352	$ 221,352	$ --
Motor fuel taxes				19,721	19,721	--
Public utility taxes						
Federal government				136,277	108,553	(27,724)
Other	$ 222,650	$ 220,982	$ (1,668)	293,207	274,820	(18,387)
Less:						
Refunds	10	5	(5)			
Total revenues	222,640	220,977	(1,663)	670,557	624,446	(46,111)
Expenditures:						
Current:						
Education	5,475	4,532	(943)	174,695	111,456	(63,239)
Health and social services				497	115	(382)
General government	197,182	169,174	(28,008)	108,317	87,214	(21,103)
Transportation	900	614	(286)			
Social assistance				69,328	60,915	(8,413)
Public protection and justice	33,407	32,434	(973)	1,781	493	(1,288)
Natural resources and recreation				6,355	5,529	(826)
Debt service:						
Principal						
Interest						
Capital outlays	6,699	4,957	(1,742)	4,093	3,598	(495)
Total expenditures	243,663	211,711	(31,952)	365,066	269,320	(95,746)
Excess (deficiency) of revenues over (under) expenditures	(21,023)	9,266	30,289	305,491	355,126	49,635
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues						
Operating transfers-in				1	1	--
Operating transfers-out	(1,300)	(357)	943	(6,000)	(7,858)	(1,858)
Budgetary funds-nonbudgeted accounts				352,059	352,059	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(22,323)	8,909	31,232	(52,567)	(4,790)	47,777
Budgetary fund balances (deficits), July 1, 1992, as previously reported	(9,454)	(9,454)	--	48,710	48,710	--
Reclassifications between budgetary/nonbudgetary funds-net				1,778	1,778	--
Budgetary fund balances (deficits), July 1, 1992, as reclassified	(9,454)	(9,454)	--	50,488	50,488	--
Budgetary fund balances (deficits), June 30, 1993	$ (31,777)	$ (545)	$ 31,232	$ (2,079)	$ 45,698	$ 47,777

Total (Memorandum Only)		
Final Budget	Actual	Variance Over (Under)
$ 6,544,991	$ 6,514,657	$ (30,334)
4,693,772	4,706,531	12,759
1,088,586	1,108,007	19,421
940,328	971,148	30,820
6,078,338	5,978,902	(99,436)
5,900,555	5,713,435	(187,120)
644,351	638,049	(6,302)
24,602,219	24,354,631	(247,588)
6,423,863	6,252,140	(171,723)
7,672,355	6,982,375	(689,980)
4,815,606	4,423,995	(391,611)
2,538,829	2,393,413	(145,416)
1,700,087	1,600,661	(99,426)
1,252,818	1,185,849	(66,969)
576,982	507,518	(69,464)
2,556,914	2,553,020	(3,894)
245,814	237,596	(8,218)
367,958	354,471	(13,487)
28,151,226	26,491,038	(1,660,188)
(3,549,007)	(2,136,407)	1,412,600
2,102,918	2,303,481	200,563
5,953,642	6,246,566	292,924
(5,693,241)	(6,027,689)	(334,448)
460,274	460,274	--
(1,645,962)	(74,323)	1,571,639
77,245	77,245	--
499	499	--
77,744	77,744	--
$ (1,568,218)	$ 3,421	$ 1,571,639

STATE OF ILLINOIS
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances
All Proprietary Fund Types
Nonexpendable and Pension Trust Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Type		Total
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	(Memorandum Only)
Operating revenues:					
Charges for sales and services	$ 1,846,728	$ 795,153	$ 49		$ 2,641,930
Contributions:					
Employer				$ 561,238	561,238
Employee				670,399	670,399
Other	30,353				30,353
Interest and other investment income	259,435	1,787	72	1,131,401	1,392,695
Other	11,728	637	62	623,808	636,235
Total operating revenues	2,148,244	797,577	183	2,986,846	5,932,850
Operating expenses:					
Costs of sales and services	147,666	156,165			303,831
Benefit payments and refunds	52,679	546,233		1,375,117	1,974,029
Prizes and claims	784,755				784,755
Interest	311,592	3,115		857	315,564
General and administrative	172,352	51,086	20	19,938	243,396
Depreciation	61,328	25,537		2,059	88,924
Other	8,981	5,502		874	15,357
Total operating expenses	1,539,353	787,638	20	1,398,845	3,725,856
Operating income	608,891	9,939	163	1,588,001	2,206,994
Nonoperating revenues (expenses):					
Investment income	31,020	1,138			32,158
Interest expense	(4,436)	(2,329)			(6,765)
Other revenues	22,014	290	131		22,435
Other expenses	(2,670)	(2,013)			(4,683)
Income before operating transfers and extraordinary item	654,819	7,025	294	1,588,001	2,250,139
Operating transfers-in	39,400	460			39,860
Operating transfers-out	(611,833)	(1,848)	(100)		(613,781)
Income (loss) before extraordinary item	82,386	5,637	194	1,588,001	1,676,218
Extraordinary loss from advanced refundings	(38,692)				(38,692)
Net income	43,694	5,637	194	1,588,001	1,637,526
Retained earnings/fund balances, July 1, 1992	1,312,608	51,022	1,943	17,217,013	18,582,586
Retained earnings/fund balances, June 30, 1993	$ 1,356,302	$ 56,659	$ 2,137	$ 18,805,014	$ 20,220,112

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS
Combined Statement of Cash Flows
All Proprietary and Nonexpendable Trust Fund Types
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	Total
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
Cash flows from operating activities:				
Cash received from sales and services	$ 2,404,874	$ 793,502	$ 49	$ 3,198,425
Cash payments to suppliers for goods and services	(223,497)	(676,932)		(900,429)
Cash payments to employees for services	(159,572)	(42,289)		(201,861)
Cash receipts from other operating activities	2,414,098	1,455	63	2,415,616
Cash payments to other operating activities	(3,842,533)	(11,034)	(20)	(3,853,587)
Net cash provided by operating activities	593,370	64,702	92	658,164
Cash flows from noncapital financing activities:				
Proceeds from borrowing	157,491	7,725		165,216
Principal paid on borrowing	(68,988)	(630)		(69,618)
Interest paid on borrowing	(3,916)			(3,916)
Operating transfers-in from other funds	52,834	460		53,294
Operating transfers-out to other funds	(603,597)	(1,848)	(100)	(605,545)
Other noncapital financing activities	(2,617)	75		(2,542)
Net cash provided by (used in) noncapital financing activities	(468,793)	5,782	(100)	(463,111)
Cash flows from capital and related financing activities:				
Proceeds from sale of revenue bonds	783,738			783,738
Acquisition and construction of capital assets	(306,079)	(2,263)		(308,342)
Principal paid on bond maturities and equipment contracts	(315,122)	(27,147)		(342,269)
Interest paid on bond maturities and equipment contracts	(38)	(2,329)		(2,367)
Proceeds from sale of equipment	372			372
Proceeds from long-term borrowing and capital leases		5,145		5,145
Net cash provided by (used in) capital and related financing activities	162,871	(26,594)		136,277
Cash flows from investing activities:				
Purchase of investment securities	(476,760)			(476,760)
Proceeds from sale and maturities of investment securities	402,424		26	402,450
Interest and dividends on investments	31,513	1,042	70	32,625
Net cash provided by (used in) investing activities	(42,823)	1,042	96	(41,685)
Net increase in cash and cash equivalents	244,625	44,932	88	289,645
Cash and cash equivalents, July 1, 1992	499,519	40,937	1,929	542,385
Cash and cash equivalents, June 30, 1993	$ 744,144	$ 85,869	$ 2,017	$ 832,030
Reconciliation of cash and cash equivalents to the balance sheet:				
Total cash and cash equivalents per the balance sheet	$ 615,144	$ 85,869	$ 3,298,787	
Add: restricted cash equivalents	129,000			
Less: fiduciary funds other than nonexpendable trust			(3,296,770)	
Cash and cash equivalents, June 30, 1993	$ 744,144	$ 85,869	$ 2,017	
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	$ 608,891	$ 9,939	$ 163	$ 618,993
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	61,328	25,537		86,865
Provision for uncollectible accounts	746	858		1,604
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	48,655	(6,619)		42,036
(Increase) decrease in due from other funds	(2,931)	1,767	(1)	(1,165)
(Increase) decrease in inventory	(255)	1,738		1,483
(Increase) decrease in prepaid expenses	(1,373)	(6,589)		(7,962)
Increase (decrease) in accounts payable and accrued liabilities	(36,383)	34,607		(1,776)
Increase (decrease) in intergovernmental payables		(5,148)		(5,148)
Increase (decrease) in due to other funds	4,123	(104)		4,019
Increase (decrease) in deferred revenues	(1,403)	(125)		(1,528)
Increase (decrease) in other liabilities	(24,920)	(514)		(25,434)
Increase (decrease) in liabilities payable from restricted assets	7,349			7,349
Other	(70,457)	9,355	(70)	(61,172)
Total adjustments	(15,521)	54,763	(71)	39,171
Net cash provided by operating activities	$ 593,370	$ 64,702	$ 92	$ 658,164
Noncash investing, capital, and financing activities:				
Capital leases (initial year):				
Fair market value	$ --	$ 2,688	$ --	$ 2,688
Installment purchases (initial year):				
Fair market value	$ --	$ 12,147	$ --	$ 12,147
Transfers from General Fixed Assets:				
Fair market value	$ --	$ 361	$ --	$ 361

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS
Combined Statement of Changes in Fund Balances
University and College Fund Type
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Current Funds			
	Unrestricted	Restricted	Loan Funds	Endowment and Similar Funds
Revenues and other additions:				
Unrestricted current fund revenues	$ 1,271,459			
Federal and local grants and contracts-restricted		$ 357,410	$ 1,511	
State grants and contracts-restricted		47,523	200	
Other State sources				
Private gifts, grants and contracts-restricted		141,209	1,414	$ 163
Investment income		10,628	664	36
Realized gain on investments-restricted (net)				2,686
Interest and fees on loans receivable			2,102	
Expended for plant facilities:				
Current funds				
Plant funds				
Other			86	
Retirement of long-term obligations				
Other	4,774	90,459	1,240	57
Total revenues and other additions	1,276,233	647,229	7,217	2,942
Expenditures and other deductions:				
Educational and general expenditures	1,754,791	570,927		40
Auxiliary enterprises expenditures	286,809	758		
Hospital expenditures	216,744	9		
Independent operations expenditures	4,602			
Foundation expenditures				
Indirect costs recovered		66,394		
Refunds of grants and adjustments to grants		1,439	24	
Loan cancellations and write-offs			866	
Change in allowance for uncollectible notes			1,235	
Administrative and collection costs		1,324	581	
Expended for plant facilities (including noncapitalized expenditures of $26,043)	4,103	251		
Retirement of long-term obligations				
Disposal of plant facilities				
Other	602	65	13	47
Total expenditures and other deductions	2,267,651	641,167	2,719	87
Transfers-additions (deductions):				
Mandatory:				
Retirement of long-term obligations	(47,332)	(4,771)		
Student loan matching grants	(379)	180	199	
Renewals and replacements	(9,684)			
Other	(1,411)	454		
Nonmandatory:				
Transfers-in from State treasury funds	1,079,087	27,207		
Transfers-out to State treasury funds	(376)	(2,928)		
Other	(27,330)	(8,068)	(725)	1,986
Total transfers	992,575	12,074	(526)	1,986
Net increase	1,157	18,136	3,972	4,841
Fund balances (deficit), July 1, 1992	(27,809)	117,690	85,070	53,190
Fund balances (deficit), June 30, 1993	$ (26,652)	$ 135,826	$ 89,042	$ 58,031

The accompanying notes to the financial statements are an integral part of this statement.

Plant Funds					
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Foundations	Total
				$ 11,208	$ 1,282,667
$ 1,465	$ 1,930	$ 363			362.679
366					48,089
			$ 1,947		1,947
18,035	449	609	2,412	64,173	228,464
3,510	4,455	2,558		9,909	31,760
357	80	101		8,389	11,613
					2,102
			115,497	103	115,600
			107,162	67	107,229
			2,865		2,951
			48,959	206	49,165
64,961		22,259	15,792	1,653	201,195
88,694	6,914	25,890	294,634	95,708	2,445,461
54					2,325,812
					287,567
					216,753
					4,602
				26,853	26,853
					66,394
					1,463
					866
					1,235
					1,905
100,970	37,224		1,337	16	143,901
177		56,702		207	57,086
			44,393		44,393
42,617		15,032	73,269	45,895	177,540
143,818	37,224	71,734	118,999	72,971	3,356,370
(229)		52,332			--
					--
113	9,036	535			--
957		17	(17)		--
31,525	4,782		25,301		1,167,902
					(3,304)
41,481	23,647	2,061	(33,052)		--
73,847	37,465	54,945	(7,768)		1,164,598
18,723	7,155	9,101	167,867	22,737	253,689
13,685	78,246	48,654	3,588,879	274,426	4,232,031
$ 32,408	$ 85,401	$ 57,755	$ 3,756,746	$ 297,163	$ 4,485,720

STATE OF ILLINOIS
Combined Statement of University and College Current Funds Revenues, Expenditures and Other Changes
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Unrestricted	Restricted	Total
Revenues:			
Tuition and fees	$ 492,718	$ 6,937	$ 499,655
Federal and local grants and contracts	57,270	291,358	348,628
State grants and contracts	2,623	42,617	45,240
Private gifts, grants and contracts	9,128	126,513	135,641
Investment income	2,799	2,982	5,781
Sales and services	686,485	29	686,514
Other	20,436	81,116	101,552
Total revenues	1,271,459	551,552	1,823,011
Expenditures and mandatory transfers:			
Educational and general:			
Instruction	693,140	91,704	784,844
Research	89,836	237,873	327,709
Public service	105,878	121,635	227,513
Academic support	222,778	10,932	233,710
Student services	115,283	6,072	121,355
Institutional support	238,658	5,951	244,609
Operation and maintenance of plant	200,692	700	201,392
Scholarships and fellowships	88,526	96,060	184,586
Total educational and general	1,754,791	570,927	2,325,718
Auxiliary enterprises	286,809	758	287,567
Hospitals	216,744	9	216,753
Independent operations	4,602		4,602
Total expenditures	2,262,946	571,694	2,834,640
Mandatory transfers:			
Retirement of long-term obligations	47,332	4,771	52,103
Student loan matching grants	379	(180)	199
Renewals and replacements	9,684		9,684
Other	1,411	(454)	957
Total mandatory transfers	58,806	4,137	62,943
Total expenditures and mandatory transfers	2,321,752	575,831	2,897,583
Operating transfers and additions (deductions):			
Transfers-in from State treasury funds	1,079,087	27,207	1,106,294
Transfers-out to State treasury funds	(376)	(2,928)	(3,304)
Other transfers	(26,798)	(8,069)	(34,867)
Excess of restricted receipts over transfers to revenue		27,959	27,959
Other (deductions)	(463)	(1,754)	(2,217)
Total operating transfers and additions (deductions)	1,051,450	42,415	1,093,865
Total Increase in fund balances	$ 1,157	$ 18,136	$ 19,293

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1993

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:

A. Basis of Presentation - The accompanying financial statements of the State of Illinois have been prepared in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements of the Governmental Accounting Standards Board ("GASB").

B. Financial Reporting Entity - For GAAP financial reporting purposes, the State of Illinois includes all funds, account groups, elected offices, departments and agencies of the State, as well as boards, commissions, authorities, and universities and colleges and any other component units that meet the criteria set forth in GAAP. The State has elected not to early implement GASB Statement 14, "The Financial Reporting Entity", in this year's report. The principal criterion for including potential component units is the State's executive, legislative, or judicial branches' ability to exercise oversight responsibility. Oversight responsibility is defined to include the following considerations: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Other criteria used to evaluate whether or not to include potential component units in the reporting entity are the scope of an organization's public service, and/or special financing relationships.

Based on the application of these criteria, the following organizations are included in the reporting entity:

Financing Authorities

Illinois Development Finance Authority
Illinois Educational Facilities Authority
Illinois Export Development Authority
Illinois Farm Development Authority
Illinois Health Facilities Authority
Illinois Housing Development Authority
Quad Cities Economic Development Authority
Southwestern Illinois Development Authority

Universities and Colleges

State-owned universities and colleges and their related foundations and associations

Retirement Systems

General Assembly Retirement System
Judges' Retirement System of Illinois
State Employees' Retirement System of Illinois
Teachers' Retirement System of the State of Illinois
State Universities Retirement System

Others

Comprehensive Health Insurance Board
Illinois State Toll Highway Authority
Medical Center Commission
Illinois Student Assistance Commission
Illinois Mathematics and Science Academy
Illinois Rural Bond Bank

The following organizations have been determined not to be part of the reporting entity after applying the oversight criteria:

Local Governmental Units and Special Purpose Districts

Illinois Port Districts
Regional Planning Commissions
Local Civic Center Authorities
Regional Transportation Authority
Illinois Sports Facilities Authority
Metropolitan Pier and Exposition Authority

Local government pension funds including:
 Chicago Teachers' Pension Retirement System
 Illinois Municipal Retirement Fund
Locally controlled community colleges

C. Fund Accounting - The financial activities of the State are organized on the basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The financial activities of the State accounted for in the accompanying financial statements have been classified into the following fund categories and account groups:

Governmental Fund Types

General - Transactions related to resources obtained and used for those services traditionally provided by a state government which are not required to be accounted for in other funds are accounted for in the General Fund. These services include, among others, social assistance, education (other than institutions of higher education), and health and social services. Certain resources obtained from federal grants and used to support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements. The State's General Fund contains four primary sub-accounts (General Revenue, Education Assistance, Common School, and Medicaid Provider Assessment Program) with numerous secondary sub-accounts.

Special Revenue - Transactions related to resources obtained from specific revenue sources (other than for expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes are accounted for in special revenue funds. Special revenue funds account for, among other things, federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

Debt Service - Transactions related to governmental resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases, compensated absences, workers' compensation, and unfunded retirement costs) are generally accounted for in debt service funds.

Capital Projects - Transactions related to resources obtained and used for the acquisition or construction of major capital facilities, including those provided to political subdivisions and other public organizations, which are charged to expenditures (other than those financed by proprietary, fiduciary, and university and college fund types) are accounted for in capital projects funds. Such resources are derived principally from proceeds of general and special obligation bond issues.

Proprietary Fund Types

Enterprise - Enterprise funds account for operations where the intent of the State is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic measurement of the results of operations is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service - Internal service funds account for the operations of State agencies which render services and provide goods to other State agencies or governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

Trust -

Expendable - Expendable trust funds account for assets held by the State in a trustee capacity where the principal and income may be expended in the course of the funds' designated operations.

Nonexpendable - Nonexpendable trust funds account for assets held by the State in a trustee capacity where only the income may be expended in the course of the funds' designated operations.

Pension - Pension trust funds account for transactions, assets, liabilities and net assets available for plan benefits of the various State public employee retirement systems.

Agency - Agency funds account for the various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

University and College Fund Type

University and college funds account for the operations of State universities and colleges, including their foundations and associations, in accordance with NACUBO accounting and reporting principles. Accordingly, the University and College Fund Type is an aggregation of the following funds:

Current - Current funds account for economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution and which have not been restricted by external sources or designated by the governing body for other than operating purposes. Resources restricted for specific current operating purposes by a donor or other external agency are accounted for as restricted current funds.

Loan - Loan funds account for resources available for loans to students, staff and faculty.

Endowment and Similar - Endowment and similar funds (endowment, term endowment, and quasi-endowment) have attributes of trust funds in that they must be administered according to terms of applicable agreements.

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and for the cost of fixed assets and the sources from which the cost is funded, including associated liabilities. The plant funds' resources and activities are accounted for in four sub-groups: unexpended, renewals and replacements, retirement of indebtedness, and investment in plant.

Agency - Agency funds consist of funds held by the institution, acting in the capacity of an agent for distribution to designated beneficiaries.

Foundations - University related organizations including foundations and associations which have been established to promote and serve the interests and welfare of their respective universities are included in this fund.

Account Groups

General Fixed Assets - General fixed assets acquired or constructed for use by the State in the conduct of its activities, other than those accounted for in proprietary, fiduciary and university and college fund types are accounted for in the General Fixed Assets Account Group.

General Long-Term Obligations - Unmatured general and special obligation bonds, unfunded retirement costs, and other long-term obligations not recorded in proprietary, fiduciary and university and college fund types are recorded in the General Long-Term Obligations Account Group.

D. Basis of Accounting and Measurement Focus -

Governmental Fund Types and Expendable Trust Funds - The accounts of the general, special revenue, debt service, capital projects and expendable trust funds are reported using a current financial resources measurement focus and modified accrual basis of accounting. Under this measurement focus only current assets and current liabilities are normally included on the balance sheet. Fund balance represents a measure of "available spendable resources". Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available to finance expenditures of the fiscal year). "Measurable" means when the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Significant revenue sources which are susceptible to accrual include individual and corporate income taxes, sales taxes, public utility taxes and motor fuel taxes.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one type, monies must be expended on the specific purpose or project before any amounts will be paid to the State; therefore, revenues are recognized based upon the expenditure recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Modifications to the accrual basis of accounting include:

- Self assessed taxes, principally income, excise and wealth taxes, are recognized as receivables and revenues in the period to which they apply subject to their availability.
- Fines, penalties, licenses and other miscellaneous revenues are recognized when received since they normally are only measurable at that time.
- Interest on long-term obligations reflected in the General Long-Term Obligations Account Group is recognized in the debt service funds when it becomes payable.

Proprietary Fund Types, and Nonexpendable and Pension Trust Funds - The accounts of the enterprise, internal service, and nonexpendable and pension trust funds are reported using a flow of economic resources measurement focus and the accrual basis of accounting. Under this measurement focus all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Agency Funds - The accounts of agency funds are reported using the modified accrual basis of accounting as described above for governmental and expendable trust funds. Agency funds do not measure nor report operations. Instead, changes in assets and liabilities are presented for agency funds.

University and College Fund Type - The accounts of the university and college funds are reported using the accrual basis of accounting with the following exceptions:

> Depreciation expense related to plant fund assets generally is not recorded.
>
> Revenues and expenditures of an academic term encompassing more than one fiscal year are solely reported in the fiscal year in which the program is predominantly conducted.

E. Eliminations - Eliminations have been integrated into the report to eliminate those items which would significantly overstate the financial activities of certain funds and intrafund accounts within the related fund type.

F. Total (Memorandum Only) Columns - Total columns represent an aggregation of the fund type and account group financial statements. They are presented for informational purposes and do not represent consolidated financial information.

G. Budgetary Process - The State Constitution requires the Governor to prepare and submit to the General Assembly an Executive Budget for the ensuing fiscal year. The budget covers most funds held by the State, but excludes all locally held funds and various treasury held funds which are not subject to appropriation pursuant to State law. The General Assembly enacts the budget through passage of specific line-item appropriations (i.e., personal services, contractual services, equipment, etc.), the sum of which must not exceed estimated revenues pursuant to the State Constitution. The Governor has the power to approve, reduce or veto each appropriation passed by the General Assembly. Transfers in/out contained in the Executive Budget are not a part of the General Assembly's appropriation process. The actual amounts are determined either by State law or by discretionary action available to the Governor. The Comptroller's Uniform Statewide Accounting System ("CUSAS") controls expenditures by line-item as established in approved appropriation bills and insures that appropriated expenditure amounts are not exceeded. The level of legal control is reported in a publication titled A Detailed Report of Revenues and Expenditures. A separate document is necessary since the State has over 9,500 appropriated line items. Administrative transfers between certain appropriation line-items within the same treasury held fund cannot exceed 2% of the aggregate amount appropriated to an agency from that fund. Legislative action is required for more substantial transfers. Unexpended appropriations at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30, provided they are presented for payment during the succeeding 90 day "lapse period". Certain appropriations referred to as "reappropriations" represent the continuation of a prior year's program which requires additional time for completion.

Budgeted revenues in the accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances - Budget and Actual (Non-GAAP) represent original estimates, while budgeted expenditures represent original appropriations modified by supplemental and amendatory appropriations aggregating $1,318 million. Budgets are essentially on the cash basis, modified for expenditures during the lapse period (beginning and end of year) as described in the preceding paragraph.

CUSAS establishes the following budgetary fund groups to account for the State's budgetary activities:

General - funds established to account for those services traditionally provided by a state government which are not required to be accounted for in other funds;

Highway - funds established to receive and distribute assessments related to transportation, and to support the construction and maintenance of transportation facilities and activities of the State;

University - funds established to receive revenues such as fees, tuition and excess income from auxiliary enterprises at State-supported institutions of higher education;

Special State - funds designated by statute as special funds in the State Treasury and not elsewhere classified;

Bond Financed - funds established to receive and administer the proceeds of various bond issues of the State;

Debt Service - funds established to finance and account for the payment of principal and interest generally associated with the general and special obligation bond issues of the State;

Federal Trust - funds established pursuant to grants and contracts or under statutory authority between State agencies and the federal government;

Revolving - funds established to finance and account for intra-governmental services; and,

State Trust - funds established by statute or under statutory authority for nonfederal programs which are not deemed to be a traditional governmental activity or elsewhere classified.

H. Cash Equivalents - Cash equivalents are defined as short-term, highly liquid investments readily convertible to cash with original maturities of three months or less. Cash equivalents consist principally of certificates of deposit, repurchase agreements, U.S. treasury bills and food stamps, and are stated at cost.

I. Investments - Investments are stated on the basis of cost except for those of the State Employees' Deferred Compensation Fund, and investments in mutual funds which are stated at market value. Investment income is recorded as revenue in the General Fund, except for resources of retirement systems and certain other individual funds which are statutorily authorized to be separately invested and specifically credited with the income realized thereon.

J. Inventories - Inventories for governmental funds are valued at cost, principally on the first-in, first-out consumption method.

K. Interfund Transactions - The State has the following types of interfund transactions:

Quasi-external transactions - Charges for services rendered by one fund to another are treated as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

Reimbursements - Reimbursement of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Residual Equity Transfers - Nonroutine or nonrecurring transfers between funds are reported as additions to or deductions from fund equity.

Operating Transfers - Legally authorized transfers other than residual equity transfers are reported as operating transfers.

L. Property, Plant and Equipment - Fixed assets are recorded at cost or, for donated assets, at fair market value at date of acquisition.

General Fixed Assets - Fixed asset records are used by the State primarily to assure accountability. Historical cost records for certain general fixed assets are incomplete or not available. Accordingly, estimated historical costs have been used. Public domain (infrastructure) general fixed assets such as highways, curbs, bridges, and lighting systems are not capitalized. Depreciation is not provided on general fixed assets and interest expenditures incurred during the construction period are generally not capitalized.

Proprietary and Fiduciary Fund Types - It is the State's policy to capitalize interest expense incurred on significant assets during their construction. Generally, property, plant and equipment, excluding land, are depreciated on the straight-line method over the estimated service lives of the respective assets as follows:

	Years
Land improvements	20-50
Buildings and building improvements	20-50
Equipment	3-10

University and College Fund Type - Generally, public domain (infrastructure) assets such as streets, sidewalks, lighting systems and curbs are not capitalized. Depreciation generally is not provided on property, plant and equipment.

M. Retirement Costs - Substantially all State employees, including members of the General Assembly and Judicial Branch, participate in one of three State public employee retirement systems (see Note 10). The State also maintains and funds public employee retirement systems for employees of the various State supported universities and colleges, and for public school teachers in cities other than Chicago. It is the State's policy to fund retirement costs without regard to amounts calculated under the provisions of Accounting Principles Board (APB) Opinion No. 8. Based on actuarial consultations, the State's contributions have been less than the retirement benefits payable during the year for the last twelve fiscal years. Prior to fiscal year 1982, the State had funded the retirement costs at a level at least as great as the retirement benefits payable during the year.

Effective July 1, 1980 the State prospectively adopted the provisions of APB Opinion No. 8 to determine pension expense. Accordingly, calculated pension expense comprises normal cost plus interest on unfunded prior service cost and amortization of prior service costs over forty years. For the period of change and subsequent years, the excess of pension expense so calculated over amounts funded represent long-term obligations of the State and have been reflected in the General Long-Term Obligations Account Group.

N. Capital Appreciation (deep-discount) Bonds - Capital appreciation bonds are those bonds which are issued at stated interest rates significantly below their effective interest rate, resulting in a substantial discount. The implicit interest (i.e., discount) is not paid until the bond matures. Therefore, the net value of the bonds accretes (i.e., the discount is reduced) over the life of the bonds. For general and special obligation bonds, the accreted amounts are included in the General Long-Term Obligations Account Group.

O. Compensated Absences - The amounts of vested unpaid vacation and sick leave accumulated by State employees are accrued when incurred in proprietary and university and college funds, which use the accrual basis of accounting. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are accrued as current-year expenditures. Employees are charged for the earliest sick leave earned when the leave is used, and they are compensated for one-half of sick time accumulated after January 1, 1984 which is unused upon termination of employment. The State's liability for unused vested sick leave and vacation time, including salary related costs (e.g., social security and medicare tax), is recorded in the accompanying financial statements at the employees' current salary level. Unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued. Therefore, the entire unpaid liability for the governmental funds is recorded in the General Long-Term Obligations Account Group.

P. Workers' Compensation Liability - The fund liabilities of the General and Road Funds include the amount of workers' compensation claims that would normally be liquidated with expendable available financial resources. The remaining liability under the State's workers' compensation laws is reported in the General Long-Term Obligations Account Group.

Q. Encumbrances - The State employs encumbrance accounting for all governmental fund types. All contracts, purchase orders and other commitments for goods or services that have not been received/rendered by June 30 are reported as reservations of fund balances, not as expenditures.

R. Reservations/Designations of Fund Equity -

Reservations

Governmental and Fiduciary Fund Types - Fund balances of governmental and fiduciary fund types which are legally restricted to a specific future use or that are not available for appropriation or expenditure are reported as reservations of fund balances.

University and College Fund Type - Fund balances of university and college funds which are legally restricted by outside sources to specific future use are reported as reservations of fund balances.

Proprietary Fund Types - Reserved retained earnings of the proprietary funds are legally restricted for the payments of capital maintenance and debt service related to revenue bonds and bond anticipation notes and for other purposes.

Designations

Designations of unreserved fund balances in governmental, fiduciary, and university and college fund types indicate the State's plan for use of financial resources in future periods.

S. Risk Management - Insurance in force on State-owned assets is limited except for certain university facilities. Further, the State makes no provision for anticipated losses in the event of involuntary conversions. The State's liability exposures, including worker's compensation, vehicle, employee fidelity and surety, legal representation, and employee indemnification, general liability, and other tort liability are retained. Liabilities for claims, including claims incurred but not reported, are recorded in the funds or the General Long-Term Obligations Account Group as appropriate. The State has met its financial obligation associated with losses sustained from its current resources in the past, even though limited insurance coverage is purchased.

2. RESTATEMENT OF FUND EQUITY (DEFICIT):

Certain special revenue funds related to the State's Medicaid Provider Assessment Program (the Program) have been reclassified to the General Fund to more accurately reflect their character. Effective for fiscal year 1993, the law governing the Program was revised. The original funds, classified as special revenue and partially financed by medicaid provider fees, were discontinued and their balances transferred to successor funds with medicaid provider taxes as a primary revenue source. Under the original and revised law, costs related to the Program may be paid from the Medicaid Provider Assessment Program Funds (Accounts) or the General Revenue Fund (Account) depending on the availability of cash.

The July 1, 1992 equity (deficit) balances (amounts expressed in thousands) have been restated as follows:

	General	Special Revenue
Fund equity (deficit) at June 30, 1992, as previously reported..............	$ (1,656,961)	$ 1,298,264
Reclassifications......................	1,229	(1,229)
Fund equity (deficit) at July 1, 1992, as restated.........................	$ (1,655,732)	$ 1,297,035

3. BUDGETARY BASIS VS. GAAP:

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 1-G) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation (amounts expressed in thousands) of resulting basis, perspective, entity and timing differences in the excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1993 is presented below:

BUDGETARY FUND GROUPS	**General**	**Highway**	**University**	**Special State**	**Bond Financed**	**Debt Service**
FINANCIAL STATEMENT FUND TYPES	**General**		**University & College**	**Special Revenue**	**Capital Projects**	**Debt Service**
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis)	$ 256,461	$ 65,495	$ (9,240)	$(220,325)	$(61,214)	$(125,158)
Adjustments:						
To adjust revenues, related receivables and deferred revenue	132,243	77,643	42	733,497		(24,566)
To adjust expenditures/ expenses and related liabilities	(599,144)	22,306	(45)	(385,305)	(15,849)	247,418
To adjust for lapse period expenditures which were not recorded as liabilities	(11,362)	(2,086)		250	496	
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources(uses) of financial resources (GAAP basis) - budgetary classifications	(221,802)	163,358	(9,243)	128,117	(76,567)	97,694
Reclassifications & adjustments:						
To reclassify excess (deficiency) of revenues over (under) expenditures/ expenses and other sources (uses) of financial resources into financial statements fund types	(38,228)	(163,358)	8	201,291	(22)	(95)
To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts	(309)		262,924	(3,017)		
Excess (deficiency) of revenues over (under) expenditures/ expenses and other sources (uses) of financial resources (GAAP basis)	$(260,339)	$ --	$ 253,689	$ 326,391	$ (76,589)	$ 97,599

Federal Trust	Revolving	State Trust			
	Internal Service		Enterprise	Expendable Trust	Non-Expendable Trust
$ 15,539	$ 8,909	$ (4,790)			
(14,532)	2,326	(260,688)			
(7,658)	(5,611)	288,220			
(8,967)	3	734			
(15,618)	5,627	23,476			
15,618	(116)	(23,476)	$ 4,934	$ 3,389	$ 55
	126		38,760	(53,858)	139
$ --	**$ 5,637**	**$ --**	**$ 43,694**	**$ (50,469)**	**$ 194**

4. DEPOSITS AND INVESTMENTS:

The State Treasurer is the custodian of the State's cash, cash equivalents, and investments for most funds maintained in the State Treasury. Funds maintained outside the State Treasury (locally held funds) have independent authority to manage their own cash and investments. As described later, the funds of the State's retirement systems are invested separately.

Investment Policy -

Statutes authorize public agencies, including the State of Illinois, to engage in a wide variety of investment activities. These include bonds, notes, certificates of indebtedness, treasury bills, or other securities guaranteed by the United States; interest-bearing savings accounts, certificates of deposit, or interest-bearing time deposits or any other investments that constitute direct obligations of any bank; short-term obligations of certain qualified United States corporations; short-term discount obligations of the Federal National Mortgage Association; shares or other securities legally issued by certain state or federal savings and loan associations; insured dividend-bearing share accounts and certain other accounts of chartered credit unions; certain money market mutual funds; Public Treasurer's Pool; and repurchase agreements that meet certain instrument and transaction requirements, however, statutes require that investments purchased must mature or be redeemable prior to the date they will be needed to pay expenditures.

The investments of the State's five retirement systems are governed by the State Pension Code. Authorized investments consist of bonds, equities, real estate, venture capital, and other activities that are consistent with the "prudent person" rule. The "prudent person" rule, as adopted by the Illinois General Assembly in 1982, states that fiduciaries must discharge their duties with the care, skill, prudence, and diligence which a prudent person acting in a like capacity and familiar with such matters would use under conditions prevailing at the time.

In addition to statutory requirements, State agencies have adopted their own supplemental investment practices which further regulate such activities.

Deposits -

On June 30, 1993, the carrying amount of the State's cash deposits (amounts expressed in thousands) was $2,700,513, which includes $10,529 of restricted assets and $45 of other assets, and the bank balance was $3,433,266. Of the bank balance, $3,306,419 was covered by federal depository insurance or by collateral held by the State or the State's agent in the State's name, $52,925 was covered by collateral held in the pledging bank's trust department or by its agent in the State's name, and $73,922 was uninsured and uncollateralized. The balance sheet account cash and cash equivalents includes $3,794,094 of certain types of deposits and short-term investments (included in investments below) to reflect their liquidity.

By statute, public monies deposited in financial institutions must either be collateralized; insured by an agency of the federal government; or not exceed 75% of the capital stock and surplus, 75% of the net worth, or 50% of the unimpaired capital and surplus of a financial institution.

Investments -

Investments (amounts expressed in thousands), including $372,260 of restricted assets and $11,050 of other assets, are categorized below to give an indication of the level of risk assumed by the State at June 30, 1993. Category 1 includes investments that are insured or registered or for which the securities are held by the State or its agent in the State's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty trust department or agent in the State's name. Category 3, of which 69% are owned by the various university funds, includes uninsured and unregistered investments for which the securities are held by the counterparty, or by a trust department or agent but not in the State's name.

	Category			Carrying	Market
	1	2	3	Amount	Value
Repurchase agreements.......	$ 1,879,630	$327,128	$ 37,769	$ 2,244,527	$ 2,244,497
U.S. Treasury and Agency obligations...............	4,848,697	31,444	20,644	4,900,785	6,023,267
Commercial paper............	297,250	3,041	29,118	329,409	329,504
Corporate debt securities...	5,571,159	1,543	12,849	5,585,551	5,694,779
Corporate equity securities.	7,100,433	1,152	17,446	7,119,031	9,095,206
	$19,697,169	**$364,308**	**$117,826**	20,179,303	23,387,253
Investment contracts........				845,415	845,415
Tangible property...........				2,615,196	2,190,267
Investments in mutual funds.				2,819,045	3,148,738
				$26,458,959	**$29,571,673**

In accordance with the terms of a master repurchase agreement utilized by the State Treasurer, their repurchase agreements at June 30, 1993, represent margin (yield) maintenance agreements. The terms of these agreements require the broker or financial institution to maintain the market value of collateral securities at 100% of the agreement plus accrued interest. The carrying amount and market value of securities to be resold based on commitments as of June 30, 1993, under yield maintenance repurchase agreements was $1,245,571 and $1,258,369 respectively.

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1993 consisted of the following:

	Fund Types				Total
	General	Special Revenue	Expendable Trust	Agency	(Memorandum Only)
Income taxes...........	$ 494,134	$ 62,859		$ 2	$ 556,995
Sales taxes............	711,887	268,846		79,303	1,060,036
Motor fuel taxes.......		135,580			135,580
Public utility taxes...	23,807	60,710			84,517
Unemployment compensation taxes....			$ 287,454		287,454
Other taxes............	200,863	9,889		3,847	214,599
	1,430,691	537,884	287,454	83,152	2,339,181
Less: Allowance for uncollectible taxes...	693,487	264,956			958,443
	$ 737,204	**$ 272,928**	**$ 287,454**	**$ 83,152**	**$1,380,738**

6. DUE FROM/TO OTHER FUNDS:

The following balances (amounts expressed in thousands) at June 30, 1993, represent due from/to balances among all funds:

Fund Type/Fund		Due From		Due To
General		$ 102,766		$ 441,021
Special Revenue:				
State Construction Account		26,680		--
Local Government Distributive Fund		58,859		625
Public Transportation Fund		29,621		--
Motor Fuel Tax Fund		18,873		56,819
Road Fund		32,788		32,701
Unemployment Compensation Special Administration Fund		4,302		6,225
Title III Social Security and Employment Services Fund		6,373		2,120
Personal Property Tax Replacement Fund		--		19,991
State and Local Sales Tax Reform Fund		--		26,192
County and Mass Transit District Fund		--		19,368
Build Illinois Fund		9,450		--
Immigration Reform and Control Fund		--		3,278
Other funds		27,263		29,187
		214,209		196,506
Debt Service:				
General Obligations Bond Retirement and Interest Fund		47,730		--
Other Funds		--		8
		47,730		8
Capital Projects (all funds)		--		1,666
Enterprise:				
State Lottery Fund		24,384		5,682
Housing Development Authority Administrative Fund		2,905		12,590
Mortgage Loan Program Fund		12,577		50
Other funds		279		6,865
		40,145		25,187
Internal Service:				
Communications Revolving Fund		21,237		360
Statistical Services Revolving Fund		9,995		489
State Garage Revolving Fund		6,955		322
Health Insurance Reserve Fund		136,758		--
Working Capital Revolving Fund		5,572		346
Other funds		1,125		405
		181,642		1,922
Trust and Agency:				
Expendable Trust -				
Unemployment Compensation Trust Fund	$ 2,704		$ 4,350	
Other funds	112		194	
	2,816		4,544	
Nonexpendable Trust (all funds)	1		--	
Pension Trust (all funds)	8,669		265	
Agency -				
Group Insurance Premium Fund	9,253		--	
Public Assistance Recoveries Trust Fund	--		57,839	
RTA Sales Tax Trust Fund	20,653		--	
Protest Fund	--		5,146	
Social Services Block Grant Fund	--		5,000	
Other funds	773		6,916	
	30,679	42,165	74,901	79,710
University and College:				
Current Unrestricted		113,175		6,185
Current Restricted		18,511		5,146
Other funds		5,246		8,238
		136,932		19,569
Total (Memorandum Only)		**$ 765,589**		**$ 765,589**

7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1993, consisted of the following:

	Fund Types					
	General	Special Revenue	Enterprise	Internal Service	University and College	Total (Memorandum Only)
Mortgage loan program.........	$ 147	$ 16,297	$1,576,443			$1,592,887
Student loan program.........	1,308	730	536,967		$ 87,993	626,998
Business loan program.........	72,757	22,910				95,667
Port districts construction....	16,813					16,813
Other...........	1,630	22,581	2,361	$ 328	927	27,827
	92,655	62,518	2,115,771	328	88,920	2,360,192
Less: Allowance for uncollectible accounts.....	32,214	9,234	11,439		9,184	62,071
Loans and notes receivable, net	**$ 60,441**	**$ 53,284**	**$2,104,332**	**$ 328**	**$ 79,736**	**$2,298,121**

In the accompanying financial statements, the General and Special Revenue fund types reflect loans and notes receivable of $113.7 million. Fund balances in the amount of $102.6 million have been reserved to indicate their long-term nature and that they are not available to meet current appropriation or expenditure needs.

A portion of the General Fund's business loan programs ($41.4 million) represents various funds' pooled resources that the State has invested in a pilot mortgage program. Effective January 12, 1987, three of the program's mortgage loans aggregating $40.6 million were restructured. One of these loans with an original balance of $15.5 million was restructured again effective January 1, 1990. The remaining two loans totalling $25.1 million in original value were restructured effective January 1, 1991. On October 29, 1992, a letter of intent was executed for one of these two loans to accept $8.3 million as final payment for property with an original loan balance of $11.8 million.

Included in the allowance for uncollectible accounts is $17.6 million related to the outstanding original principal balance of these loans. These loans are considered to be non-performing loans. As such, interest totalling $6.9 million which was to have been capitalized in connection with the restructuring and accrued interest subsequent to the dates of the restructuring, totalling $6 million, has not been recorded as an asset. The write-down of these loans is not considered forgiveness of the obligations and collection efforts will continue for the entire loan balance, including principal and interest.

During Fiscal Year 1989, the remaining four business loan program loans outstanding, with balances aggregating $9.6 million, were restructured. During Fiscal Year 1992, one of the commercial property loans with a recorded loan balance of $1.7 million was reclassified as a nonperforming asset. On July 7, 1992, the borrower and trustee entered into an agreement to cure the arrearage, pay the taxes, provide for the sale of the security on the loan, and place the deed and appropriate transfer documents in escrow. In the event of a default on the agreement, the deed would be delivered to the trustee in lieu of foreclosure. A loan on a second commercial property was restructured on September 4, 1992. This agreement subordinates a portion of the mortgage lien on the property in order to obtain financing from an unrelated third party, and extends the maturity date one year. As of June 30, 1993, the Treasurer recorded a provision for the write-down of $1.7 million for two remaining commercial properties based on independent valuations.

8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1993 consisted of the following:

	General Fixed Assets Account Group	Fund Types					
		Enterprise	Internal Service	Non-Expendable Trust	Pension Trust	University and College	Total (Memorandum Only)
Land and land improvements.	$ 526,112	$ 1,555,080	$ 335	$ 104	$ 1,796	$ 209,031	$ 2,292,458
Buildings and building improvements.	2,196,366	1,833	20,008		13,580	2,415,464	4,647,251
Equipment.....	1,034,556	64,829	188,759		10,460	1,566,138	2,864,742
Construction in progress..	51,842	757,683				82,072	891,597
	3,808,876	2,379,425	209,102	104	25,836	4,272,705	10,696,048
Less: Accumulated depreciation......		815,945	151,760		6,868		974,573
	$3,808,876	$ 1,563,480	$ 57,342	$ 104	$ 18,968	$ 4,272,705	$ 9,721,475

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1993 are presented below:

	Balance July 1, 1992	Additions	Deletions/ Net Transfers	Balance June 30, 1993
Land and land improvements....	$ 472,965	$ 9,168	$ 43,979	$ 526,112
Buildings and building improvements....	2,096,524	27,945	71,897	2,196,366
Equipment........	1,024,297	119,815	(109,556)	1,034,556
Construction in progress.....	96,294	151,532	(195,984)	51,842
	$3,690,080	$ 308,460	$ (189,664)	$3,808,876

Construction in progress (amounts expressed in thousands) for general fixed assets, enterprise funds, pension funds, and universities and colleges as of June 30, 1993 is composed of the following:

Project	Project Authorization	Expended through June 30, 1993	Committed	Available Authorization
General Fixed Assets Account Group-				
State Police Central Administration Bldg.-Spfld.	$ 40,700	$ 1,474	$ 1,053	$ 38,173
Adult Psychiatric Center Elgin MHC..................	12,300	--	--	12,300
Other........................	357,719	50,368	87,371	219,980
Total..................	$ 410,719	$ 51,842	$ 88,424	$ 270,453

Project (continued)	Project Authorization	Expended through June 30, 1993	Committed	Available Authorization
Enterprise Funds-				
North South Tollway.........	$ 430,147	$ 426,396	$ 3,751	$ --
Tri-State..................	406,783	331,287	75,496	--
Total..................	$ 836,930	$ 757,683	$ 79,247	$ --
University and College -				
Chemical Life Sciences Laboratory-U of I Campus...	$ 60,993	$ 5,075	$ 35,633	$ 20,285
Molecular Biology Lab-Chicago Campus U of I......	47,098	2,742	1,779	42,577
Faraday Hall addition Northern Illinois Univ.....	27,786	6,182	15,395	6,209
Engineering Building-NIU....	22,803	1,217	17,370	4,216
Grainger Engineering Library Center-U of I Urbana Campus..............	19,260	13,681	5,579	--
Temple Buell Architecture Bldg. U of I-Urbana Campus	13,600	2,429	10,292	879
Campus Bookstore-U of I Urbana Campus..............	13,400	2,451	10,598	351
Student Resident Hall - Chicago Campus U of I......	11,450	8,146	1,662	1,642
	$ 216,390	41,923	$ 98,308	$ 76,159
Projects less than $10,000		40,149		
Total..................		$ 82,072		

9. NOTES PAYABLE:

Notes Payable -

The State agencies listed below generally issue short-term notes, normally secured by specific revenue sources, to provide temporary financing. Outstanding notes payable (amounts expressed in thousands) at June 30, 1993 were as follows:

Fund Type/Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise -			
Illinois Student Assistance Commission............................	$ 95,954	See Below	Demand
Illinois Housing Development Authority.	7,677	See Below	1993
Illinois Development Finance Authority.	707	See Below	1994
Southwestern IL Development Authority..	700	0% to 6%	2008
	105,038		
Universities and Colleges................	21,790	0% to 10.5%	2016
Total (Memorandum Only)	$ 126,828		

Illinois Student Assistance Commission (Commission) -

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other resources of the Commission. On June 30, 1993, the Commission had $96 million of notes outstanding due 2005 or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury bill rate, with a minimum interest rate of 2.36% and a maximum interest rate of 11.725%.

Illinois Housing Development Authority (Authority) -

The Authority has issued commercial paper, which is supported by an irrevocable direct-pay letter of credit issued by the Fuji Bank, Limited. The proceeds are to be used to finance ten year balloon payment mortgage loans for the construction and permanent financing of multi-family housing developments. The initial issuance of commercial paper was made on January 11, 1991. On June 30, 1993 the Authority had $7.7 million of commercial paper outstanding, carrying a 3.7% interest rate, and due on October 8, 1993.

Illinois Development Finance Authority (Authority) -

The Authority, through a line of credit with the First National Bank of Springfield, issued notes to be used for loans to companies for economic development and job creation programs. At June 30, 1993, the Authority had $.7 million of notes outstanding. The interest rate is the prime rate of the First National Bank of Springfield, adjusted the first of each month.

Southwestern Illinois Development Authority (SIDA) -

The SIDA has obtained notes payable from the Danforth Foundation and the Pulitzer Publishing Company in the amounts of $500 thousand and $100 thousand, respectively. These notes have interest rates ranging from 5% to 6% and mature on December 31, 1995. The proceeds from these notes are to be used to purchase and perform the necessary development requirements imposed by the National Park Service and the Department of Interior on the real property that the SIDA will donate to the National Park Service of the Department of Interior. This property is to be used by the National Park Service in extending the Jefferson National Expansion Memorial Historic Site to the East St. Louis Riverfront. In addition, the SIDA has obtained a note payable from the Department of Commerce and Community Affairs in the amount $100 thousand, the proceeds of which were used for start-up costs. This note is non-interest bearing and matures on July 1, 2008. As of June 30, 1993, the total amount of notes payable outstanding was $700 thousand.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating $21.8 million at June 30, 1993. The notes are generally secured through revenues (i.e., lease payment agreements) derived from the operations of the projects constructed, although portions of the notes outstanding are unsecured.

General Obligation Certificates Payable -

The State is authorized to borrow up to 15% of the State's appropriations in a fiscal year to meet deficits in anticipated revenues. All monies borrowed to fund such deficits must be repaid within one year of the date of issuance.

Subsequent to June 30, 1993, the State experienced a revenue shortfall that necessitated short-term borrowing to maintain adequate cash balances in two sub-accounts of the General Fund: the General Revenue Account and the Hospital Account (an account of the Medicaid Provider Assessment Program). The Hospital Account collects taxes paid by all Illinois hospitals. These payments are used to pay hospital Medicaid providers for their services to the State, and such payments are eligible for reimbursements by the federal government. These federal reimbursements to the State, together with the payments from Illinois hospitals, finance a portion of the State's medical assistance programs in the Department of Public Aid.

As a result, the State issued general obligation certificates of August 1993 in the principal amount of $900 million with interest rates ranging from 3.25% to 3.5% of which $300 million will mature on April 15, 1994, May 16, 1994, and June 15, 1994, respectively. Proceeds from the certificates in the amount of $600 million were deposited into the General Revenue Account. The remaining $300 million of proceeds were deposited into the Hospital Account. Of the principal amount, $300 million is intended to be repaid from transfers from the Hospital Account to the General Obligation Bond Retirement & Interest (B R & I) Fund. The remaining principal amount and the interest is intended to be repaid from transfers from the General Revenue Account to the General Obligation B R & I Fund.

10. RETIREMENT SYSTEMS:

The State of Illinois sponsors five defined benefit public employee retirement systems ("PERS") which are included in the State's financial statements as pension trust funds.

Plan Descriptions -

- State Employees' Retirement System (SERS) is the administrator of a single-employer PERS established in 1944 and governed by Article 14 of the Illinois Pension Code. SERS provides coverage to most State employees who are not eligible for another State sponsored plan. Employees who retire at or after age 60 with 8 years of credited service (or at age 55 with at least 30 years of credited service with reduced benefits) are entitled to an annual retirement benefit, payable monthly for life, in an amount based upon final average compensation and credited service. Employees with 35 years of credited service may retire at any age with full benefits.

- Teachers' Retirement System (TRS) is the administrator of a cost-sharing, multiple-employer PERS established in 1939 and governed by Article 16 of the Illinois Pension Code. TRS provides coverage to teachers employed by public school districts in Illinois (excluding Chicago). The State of Illinois is legally mandated to make contributions by appropriations to the TRS, even though most covered employees are not State employees. Members may draw a retirement annuity at age 62 after 5 years of service; at age 60 after 10 years; and at age 55 after 20 years (with a reduction in the annuity of 1/2% for each month the member is under age 60 if less than 35 years of service).

- State Universities Retirement System (SURS) is the administrator of a cost-sharing, multiple-employer PERS established in 1941 and governed by Article 15 of the Illinois Pension Code. SURS provides coverage to faculty and staff of State universities, community colleges and related agencies. The State of ~~Illinois is legally~~ mandated to make contributions by appropriations to SURS, even though some covered employees are not State employees. Members are eligible for normal retirement at age 62 with 5 years of covered service, age 55 with 8 years of covered service, or at any age with 35 years of covered service. Police and fire fighters are eligible for normal retirement at age 55 with 20 years of service, or at age 50 with 25 years of service.

- Judges' Retirement System (JRS) is a single-employer PERS established in 1941 and governed by Article 18 of the Illinois Pension Code. The System covers judges and associate judges of the Illinois courts. Participants have vested rights to full retirement benefits beginning at age 60 with 10 years of service credit, or reduced retirement benefits beginning at age 55. Participants also have vested rights to benefits at age 62 upon attaining 6 years of credited service.

- General Assembly Retirement System (GARS) is a single-employer PERS established in 1947 and governed by Article 2 of the Illinois Pension Code. GARS provides coverage to members of the General Assembly and certain elected State Officials. Participants have vested rights to retirement benefits beginning at age 62 with 4 years of service credit or at age 55 with 8 years of service credit.

Participation in the SERS, TRS, and SURS plans by respective eligible employees is generally required. Participation in the JRS is mandatory unless an election not to participate is filed within 30 days of the option. Participation in the GARS is optional.

Although specific benefits of the above PERS vary by plan, they include periodic annuity payments with automatic annuity increases after retirement, survivors benefits, and under specified conditions, lump sum death benefits. In some plans, group health insurance and disability benefits are provided. Participants who terminate service may receive, upon application, a refund of their total contribution. The State has not expressed any intention to discontinue its contributions and close the plans' enrollment. However, it would be able to do so, subject to the constitutionally vested rights of plan participants, by appropriately amending State law.

Table I summarizes information by plan (dollar amounts only expressed in thousands) at June 30, 1993.

TABLE I

	SERS	TRS	SURS	JRS	GARS	Total
Employee Groups						
Retirees and beneficiaries currently receiving benefits....	39,066	49,854	21,171	667	361	111,119
Terminated employees entitled to benefits but not yet receiving them........	2,652	25,586	13,890	42	107	42,277
Active employees:						
Vested................	45,294	125,770	36,001	560	116	207,741
Nonvested.............	31,852		42,604	288	70	74,814
Total active employees	77,146	125,770	78,605	848	186	282,555
Total participants	**118,864**	**201,210**	**113,666**	**1,557**	**654**	**435,951**
Employer						
Covered payroll.........	$2,450,350	$4,189,000	$2,106,167	$69,610	$8,651	$8,823,778
Total payroll*..........	$2,615,370	$4,189,000	$2,345,511	$72,320	$9,266	$9,231,467

* Although total payroll amounts are not available for TRS, substantially all of total payroll is covered.

Funding Status and Progress

The amounts shown in the following table as the "pension benefit obligation" ("PBO") are standard disclosure measures of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The standard measure is intended to help users assess the funding status of the systems on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the systems.

The pension benefit obligations were computed as part of the actuarial valuations performed as of June 30, 1993. Significant actuarial assumptions used in the valuations include (a) rates of return on investment of present and future assets of 8% per year, (b) postemployment benefit increases of 3% per year and (c) projected salary increases as follows:

	SERS	**TRS**	**SURS**	**JRS**	**GARS**
Salary increase due to inflation......	4.5%	4.0%	4.5%	4.5%	4.5%
Salary increase due to seniority/ merit................................	*	3.4%	2.5%	1.0%	1.5%
Total salary increase assumption......	**5.0%-9.2%**	**7.4%**	**7.0%**	**6.0%****	**6.5%****

* Varies with age, increasing in increments (1/2% every five years) from .5% at age 65 to 4.7% at age 20.

** Includes a .5% "general" salary increase assumption in addition to inflation and seniority/merit.

During fiscal year 1993, certain changes in benefit provisions and actuarial assumptions were made which affected the pension benefit obligation (amounts expressed in thousands) of the retirement systems as follows:

- At the SERS, P.A. 87-1265 which allowed for: a) transfers of service credit from other public pension funds to SERS; b) an early retirement incentive program for the Department of State Police; and, c) extension of the alternative retirement annuity for four position classifications *increased* the PBO by $48,242.

- At the TRS, 624 retirements under its early retirement program *increased* the PBO $38,589. Additions to health care reserves and changes in actuarial assumptions *increased* the PBO $21,600 and $12,544, respectively.

- At the SURS, adjustments in the valuation model resulted in a *decrease* in the PBO of $135,600.

- Benefit provision changes enacted under P.A. 87-1265 had the effect of *increasing* the PBO at the JRS by $7,014.

- Benefit provisions changes *increased* the PBO by $719 at the GARS.

The total unfunded pension benefit obligation and related information (amounts expressed in thousands) applicable to each retirement system at June 30, 1993 is disclosed in Table II below.

TABLE II

Pension Benefit Obligation For:	SERS	TRS	SURS	JRS	GARS	Total
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits..	$3,228,534	$ 7,819,016	$2,906,280	$ 262,093	$ 75,439	$14,291,362
Current employees - Accumulated employee contributions including allocated investment earnings............	1,412,711	2,709,573	1,923,519	59,712	6,640	6,112,155
Employer-financed vested..............	1,303,437	2,690,062	2,809,800	79,941	12,169	6,895,409
Employer-financed non-vested..........	99,783	5,267,239	198,587	57,081	8,253	5,630,943
Total Pension Benefit Obligation..........	6,044,465	18,485,890	7,838,186	458,827	102,501	32,929,869
Net assets available for benefits, at cost.............	3,496,486	10,879,590	4,188,535	199,680	40,674	18,804,965
Unfunded Pension Benefit Obligation..	**$2,547,979**	**$ 7,606,300**	**$3,649,651**	**$ 259,147**	**$ 61,827**	**$14,124,904**
Net assets available for benefits, at market value........	**$3,985,019**	**$11,544,604**	**$5,156,200**	**$ 228,574**	**$ 46,502**	**$20,960,899**

Contributions Required and Contributions Made

The systems' funding requirements have been established by statute (Public Act 86-0273, effective August 23, 1989) and, starting with fiscal year 1990, the employer contributions made by the State of Illinois shall be increased incrementally over a seven year period so that by fiscal year 1996, the minimum State employer contribution shall be an amount that is sufficient to meet the normal cost and amortize the unfunded actuarial liability over forty years as a level percent of payroll as determined under the projected unit credit actuarial cost method. The State contribution, as a percentage of the applicable employee payroll, shall be increased in equal annual increments over the seven year period until the funding requirement specified above is met. Employee contributions are based on fixed percentages ranging from 4% to 11.5% applied to an employee's annual compensation, supplemented by contributions provided by the State. The State's actual funding of the retirement systems is governed by *appropriation* law and the State has generally not followed the funding practice established by *statutory* law for the fiscal year ended June 30, 1993. The statutory funding requirement and the actual amounts funded (expressed in thousands) by retirement system for fiscal year 1993 are presented in Table III below.

TABLE III

	SERS	TRS	SURS	JRS	GARS
Statutory funding requirement (Public Act 86-0273).	$119,332	$360,614	$168,925	$12,808	$2,522
Contributions made by employer................	114,413	305,974	127,551	11,099	2,201
1993 Statutory deficiency...	**$ 4,919**	**$ 54,640**	**$ 41,374**	**$ 1,709**	**$ 321**

All retirement systems use the projected unit credit actuarial cost method. There were no current year changes in the method used to calculate or establish retirement costs.

Table IV summarizes contribution information by plan (amounts expressed in thousands) for the year ended June 30, 1993.

TABLE IV

		SERS	TRS	SURS	JRS	GARS
Contributions made:						
By employees..................		$120,042	$363,334	$175,701	$ 9,378	$ 1,944
% of current year covered payroll.................		4.9%	8.7%	8.3%	13.5%	22.5%
By employers..................		$114,413	$305,974	$127,551	$11,099	$ 2,201
% of covered payroll:	1993	4.7%	7.3%	6.1%	15.9%	25.4%
	1992	4.0%	6.9%	5.6%	14.8%	23.3%
	1991	4.7%	7.8%	6.6%	16.1%	25.2%

Net funding deficits are the amount by which retirement costs calculated in accordance with APB Opinion No. 8 exceed contributions made by the State. These amounts, aggregating $1,023 million for the year ended June 30, 1993, are reflected in the General Long-Term Obligations Account Group and Changes in Long-Term Obligations (see Note 15). Table V presents the 1993 net funding deficits (amounts expressed in thousands) by pension plan.

TABLE V

	SERS	TRS	SURS	JRS	GARS	Total
1993 Retirement Costs (calculated in accordance with APB Opinion No. 8)........	$240,363	$833,062	$476,092	$29,038	$5,668	$1,584.223
Contributions made by employer....................	114,413	305,974	127.551	11,099	2,201	561,238
1993 net funding deficits included in the accompanying financial statements as accrued retirement costs	**$125,950**	**$527,088**	**$348,541**	**$17,939**	**$3,467**	**$1,022,985**

TRS and SURS are the State's two cost-sharing, multiple employer PERS. As referred to above under plan descriptions, most covered employees of the TRS are not State employees. Also, some covered employees of the SURS are not State employees. The actuarial required contribution by the State expressed as a percentage of the actuarial required contribution for all employers for the TRS and SURS approximated 96% and 95% for those systems, respectively, for fiscal year 1993.

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Required 10-year trend information is presented in each of the retirement systems' annual reports.

Table VI presents the required three-year trend information except for employer contributions expressed as percentages of annual covered payroll which is presented in Table IV of this note.

TABLE VI

		SERS	TRS	SURS	JRS	GARS
Net assets available for benefits (at cost) expressed as a % of the pension benefit obligation (percentage funded):	1993	58%	59%	53%	44%	40%
	1992	59%	59%	53%	44%	42%
	1991	60%	58%	53%	45%	42%
Unfunded pension benefit obligation expressed as a % of annual covered payroll:	1993	104%	182%	173%	372%	715%
	1992	95%	172%	178%	348%	604%
	1991	80%	169%	176%	319%	599%

Postemployment Benefits

In addition to providing pension benefits, the State Employees Group Insurance Act requires that the State pay the cost of basic noncontributory health and dental, and life insurance benefits to annuitants who are former State employees. This includes annuitants of all of the State's retirement systems, excluding the Teachers' Retirement System. Substantially all of the State's employees may become eligible for postemployment benefits if they eventually become an annuitant. Health and dental benefits include basic benefits for annuitants under the State's self-insurance plan and insurance contracts currently in force. Life insurance benefits are limited to five thousand dollars per annuitant age 60 and older.

For fiscal year 1993, the State did not segregate payments made to annuitants from those made to current employees for health and dental, and life insurance benefits. The total cost of all members *including postemployment* health and dental, and life insurance benefits is recognized as an expenditure in the accompanying financial statements as claims are reported and are financed on a pay-as-you-go basis. For fiscal year 1993, the cost of providing postemployment health and dental, and life insurance benefits for approximately 59,000 annuitants was estimated to be $130.9 million and $9.9 million, respectively.

11. GENERAL OBLIGATION BONDS:

General obligation bonds have been authorized and issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes and for maintenance and construction of highway and waterway facilities. Bonds also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source. In addition, bonds have been authorized to refund any general obligation bonds outstanding.

The State Constitution provides that the State may issue general obligation bonds for specific purposes in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election. The enabling acts pursuant to which the bonds are issued provide that all bonds issued thereunder shall be direct obligations of the State of Illinois and pledge the full faith and credit of the State. General obligation bonds are redeemed over a period not to exceed 30 years, from available resources in the debt service funds. However, the State of Illinois has generally issued 25 year serial bonds with equal amounts of principal maturing each year except for capital appreciation and refunding bonds which mature in varying amounts. Additionally, Illinois offerings, with the exception of anti-pollution bonds, generally have call provisions providing for early redemption at the option of the State, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and at a redemption price not to exceed 103% of par value.

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1993 were as follows:

Purpose	Outstanding Interest Rates	Outstanding Amount	Authorized but Unissued
Capital Development................	3.25% to 12.00%	$1,428,410	$ 682,849
Transportation.....................	3.50% to 12.00%	1,477,717	927,891
Anti-Pollution.....................	3.50% to 12.00%	290,058	7,681
School Construction................	3.50% to 11.75%	131,504	63,754
Coal Development...................	3.75% to 12.00%	32,897	82,329
Refunding..........................	3.75% to 7.125%	1,308,628	6,156
		$4,669,214	**$1,770,660**

Changes in general obligation bonds during the year ended June 30, 1993 are summarized in Note 15.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1993 were as follows:

Year Ending June 30	Principal	Interest	Total
1994	$ 372,670	$ 189,805	$ 562,475
1995	394,585	172,722	567,307
1996	378,765	156,308	535,073
1997	379,405	140,587	519,992
1998	373,980	125,550	499,530
Thereafter	3,899,105	683,683	4,582,788
	$5,798,510	**$1,468,655**	**$7,267,165**
Less:			
Unaccreted appreciation	(1,129,296)		
	$4,669,214		

Throughout the year, the State issued a total of $485.9 million in general obligation bonds with interest rates ranging from 3.75% to 6.2% to advance refund $435.9 million of certain callable maturities of previously issued general obligation bonds which had interest rates ranging from 5.8% to 11.75%. The principal of the refunded bonds is to be redeemed on various dates through 2001 at redemption prices ranging from 100% to 102%. The net proceeds of $480.6 million (after excluding original issue discount and issuance costs) were used to purchase U.S. governmental securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

The refunding transactions have saved the State aggregate debt service payments of $37.4 million and will result in an economic gain or present value savings of $26.1 million over the life of the refunded bonds.

In prior years, the State defeased certain callable maturities of general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1993, the outstanding balance of the defeased bonds was $668.1 million. These bonds have interest rates ranging from 7.625% to 12% and their principal is to be redeemed on various dates through 1997 at redemption prices varying from 101% to 102%.

Subsequent to June 30, 1993, the State issued $175 million of general obligation bonds which mature annually from 1994 through 2018 with interest rates ranging from 4.4% to 5.5%. In addition, the State issued $169 million of capital appreciation general obligation bonds which mature annually from 1995 through 2015 with a yield to maturity of 3.25% to 5.35%.

12. SPECIAL OBLIGATION BONDS:

Special obligation bonds have been authorized and issued to provide funds for the Build Illinois Program, the State's Metropolitan Civic Center Support Program, and to refund any bonds previously issued under these programs.

The Build Illinois Program was implemented to expand the State's efforts in economic development by providing financing in certain areas. These areas include construction, reconstruction, modernization, and extension of the State's infrastructure; development and improvement of educational, scientific, technical and vocational programs and facilities; expansion of health and human services in the State; protection, preservation, restoration, and conservation of the State's environmental and natural resources; and provision of incentives for the location and expansion of businesses in Illinois resulting in increased employment.

The State's Metropolitan Civic Center Support Act (Support Act) was amended on September 3, 1985, to allow the issuance of bonds to refinance the State's Metropolitan Civic Center Support Program and to provide additional capital for new projects to be financed under the Support Act. The refinancing of the State's Metropolitan Civic Center Support Program is discussed further in Note 14. The Support Act was amended further on September 11, 1990, to allow the issuance of bonds for making construction and improvement grants by the Secretary of State, as State Librarian, to public libraries and library systems. Special obligation bonds are payable primarily from dedicated portions of the State's sales tax and the horse racing privilege tax and are redeemed over a period of not more than 30 years. Additionally, these bonds have call provisions providing for early redemption at the option of the State, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and within any maturity by lot at varying premiums which decrease periodically.

Special obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1993 were as follows:

	Outstanding		
Purpose	**Interest Rates**	**Amount**	**Authorized but Unissued**
Build Illinois:			
Public Infrastructure	4.2% to 7.5%	$ 584,324	$ 379,168
Business Development	4.2% to 7.5%	10,922	1
Education	4.2% to 7.5%	154,156	182,215
Environment	4.2% to 7.5%	23,449	(1,576)
Refunding	3.6% to 7.0%	650,683	Unlimited
		1,423,534	559,808
Civic Center:			
Civic Centers	4.8% to 9.2%	84,713	106,484
Libraries	4.8% to 6.4%	9,865	135
Refunding	6.0% to 7.35%	87,330	Unlimited
		181,908	106,619
		$1,605,442	$ 666,427

Bonds issued in excess of authorized amounts for Environment will be eliminated through reallocations from future bonds sales.

Changes in special obligation bonds during the year ended June 30, 1993, are summarized in Note 15.

Future special obligation debt service requirements (amounts expressed in thousands) at June 30, 1993 were as follows:

Year Ending June 30	**Principal**	**Interest**	**Total**
1994	$ 54,305	$ 88,689	$ 142,994
1995	53,670	84,709	138,379
1996	54,045	83,224	137,269
1997	54,730	81,482	136,212
1998	55,180	79,966	135,146
Thereafter	1,502,595	938,373	2,440,968
	$1,774,525	$1,356,443	$3,130,968
Less:			
Unaccreted appreciation....	(169,083)		
	$1,605,442		

On September 23, 1992, the State issued $416.9 million in Build Illinois Bonds with an average interest rate of 5.62% to advance refund $356.1 million of certain callable maturities of previously issued Build Illinois Bonds which had interest rates ranging from 5.6% to 8.5%. The principal of the refunded bonds is to be redeemed on various dates through 2008 at redemption prices ranging from 100% to 102.5% The net proceeds of $400 million plus additional funds of the State (after excluding original issue discount and issuance costs) were used to purchase U.S. governmental securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

The refunding transaction has saved the State aggregate debt service payments of $28.3 million and will result in an economic gain or present value savings of $13.9 million over the life of the refunded bonds.

In prior years, the State defeased certain callable maturities of Build Illinois and Civic Center bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1993, the outstanding balance of the defeased bonds was $319.2 million. These bonds have interest rates ranging from 7.3% to 9.5% and their principal is to be redeemed on various dates from 1995 through 1998 at redemption prices varying from 100% to 105%.

Subsequent to June 30, 1993, the State issued Build Illinois, Series S bonds in the principal amount of $331.6 million (including $256.8 million of refunding bonds) which mature annually from 1994 thru 2018 with interest rates ranging from 2.6% to 5.25%.

13. REVENUE BONDS:

The State Constitution empowers certain State agencies and authorities to issue bonds that are not supported by the full faith and credit of the State. The bond indentures include a pledge from these agencies and authorities that income derived from acquired or constructed assets be used to retire the debt and service related interest. In addition, certain authorities have issued debt which is classified as "no commitment" debt of the State.

Revenue bonds issued by individual agencies are supported by fees, rentals, tolls assessed to users and loan repayments. Issuing agencies include the Illinois Housing Development Authority (Housing Development, Multi-Family Housing, Single Family Mortgage, Residential Mortgage and Multi-Family Program Bonds), Illinois Student Assistance Commission (Student Loan Revenue Bonds), Illinois State Toll

Highway Authority (Construction Revenue Bonds), Illinois Rural Bond Bank (Bond Bank Revenue Bonds), State Universities Retirement System of Illinois (State Universities Retirement System Special Revenue Bonds) and Board of Governors, Board of Regents, Southern Illinois University and the University of Illinois (University Revenue Producing Facilities Construction Bonds).

Bonds outstanding (amounts expressed in thousands) at June 30, 1993, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority....................	$ 2,287,054	2.45% to 11.25%	2028
Illinois State Toll Highway Authority....................	1,028,700	2.40% to 8.40%	2010
Illinois Student Assistance Commission.........	704,087	5.05% to 18.00%	2022
	4,019,841		
Internal Service:			
Illinois Rural Bond Bank......	27,380	3.00% to 7.30%	2021
Trust:			
State Universities Retirement System............	12,092	7.25% to 7.45%	2005
Universities and Colleges:			
Board of Governors of State Colleges and Universities....	65,045	6.00% to 9.625%	2016
Board of Regents..............	102,887	3.00% to 10.05%	2018
Southern Illinois University..	55,684	4.60% to 9.50%	2018
University of Illinois........	242,921	3.50% to 10.50%	2022
	466,537		
Total (Memorandum Only)	**$ 4,525,850**		

Changes in revenue bonds during the year ended June 30, 1993, are summarized in Note 15.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1993 were as follows:

Year Ending June 30	**Enterprise**		**Internal Service**		**Trust**	
	Principal	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
1994	$ 98,795	$ 281,667	$ 1,135	$ 1,730	$ --	$ --
1995	108,630	279,184	1,115	1,661	--	--
1996	118,790	272,083	1,195	1,606	--	--
1997	140,870	264,176	1,270	1,545	--	--
1998	136,632	254,163	1,245	1,476	--	--
Thereafter	3,976,193	3,281,405	21,420	13,054	25,825	--
	4,579,910	$4,632,678	27,380	$ 21,072	25,825	$ --
Less: Unaccreted appreciation	(535,775)		--		(13,733)	
	$4,044,135		$ 27,380		$ 12,092	

Total principal debt service requirements include bond discounts of $24.3 million for enterprise funds and $.3 million for university funds.

Illinois Housing Development Authority (IHDA) -

The IHDA was created in 1967 to increase the production of low and moderate income housing in Illinois by providing mortgage loans. The IHDA is authorized to have bonds and notes outstanding in an aggregate principal amount not to exceed $3,100 million exclusive of refunding issues. Bonds issued must mature within 50 years from the date of issue, bearing interest rates as determined by the IHDA. Subsequent to July 1, 1983, the maximum interest rate cannot exceed 11% or 70% of the prime rate, whichever is greater. All revenue bonds issued to provide mortgage loans are secured by first mortgage liens on the related developments.

In the event that IHDA determines that funds will not be sufficient for the payment of the principal of and interest on its bonds during the next succeeding State fiscal period, the Chairman of IHDA shall certify to the Governor on or before September of the then current State fiscal period the amount required by IHDA to enable it to pay such principal and interest. The Governor shall include the amount so certified in the State budget; however, the General Assembly has no obligation to appropriate funds for IHDA.

At June 30, 1993, bonds outstanding aggregated $2,306.9 million, before unamortized discounts of $19.8 million. Sinking funds established pursuant to bond resolutions at year end aggregated $44.2 million. The bonds mature annually through 2028, bearing interest from 2.45% to 11.25%. The bonds provide for early redemption at the option of IHDA, in whole or in part, in inverse order of maturity at varying premiums which decrease periodically.

Included within the $2,306.9 million of outstanding revenue bonds are $220.7 million of Multi-Family Program Bonds which are not a debt of the State of Illinois and, therefore, the State of Illinois is not liable for them. However, these bonds are direct and general obligations of the IHDA and the full faith and credit of the IHDA is pledged for their repayment.

(schedule continued from page 44.)

Year Ending June 30	University and College Principal	University and College Interest	Total Principal	Total Interest
1994	$ 22,610	$ 13,442	$ 122,540	$ 296,839
1995	23,115	13,593	132,860	294,438
1996	26,200	13,258	146,185	286,947
1997	26,775	12,970	168,915	278,691
1998	27,655	12,410	165,532	268,049
Thereafter	708,837	131,744	4,732,275	3,426,203
	835,192	$ 197,417	5,468,307	$4,851,167
Less:				
Unaccreted appreciation	(368,375)		(917,883)	
	$ 466,817		$4,550,424	

The IHDA has also issued $69.8 million of Housing Revenue Bonds, Series 1985 which are secured by a joint and several guaranty of the Metropolitan Life Insurance Company, Pittway Corporation and Metro Properties, to provide construction and permanent financing for one development with 600 dwelling units. On May 13, 1987, this guaranty was replaced by a guaranty from Fuji Bank and approved by the bondholders of the Housing Revenue Bonds. In addition, the IHDA has issued $12.4 million of Multi-Family Mortgage Revenue Bonds, Series 1989 which are secured by a guarantee of the Government National Mortgage Association, to provide construction and permanent financing of multi-family housing development of which certain units are intended for occupancy by low to moderate income persons. Also, the IHDA has issued $28.8 million of Multi-Family Housing Revenue Bonds, Series 1991 and Series 1993. The Series 1991 bonds were used to finance the costs of acquiring, rehabilitating and equipping a multi-family residential rental housing project. The Series 1993 bonds were used to refund on a current basis a portion of the IHDA's Multi-Family Housing Bonds. Additionally, the IHDA has issued $61.8 million of Section 8 Housing Revenue Bonds, the proceeds of which were used to (1) provide financing for the acquisition of several developments, (2) pay issuance costs, and (3) fund debt service reserves. These bonds are special, limited obligations of the IHDA and can only be repaid from payments received with respect to the mortgage loans. The bonds are not a debt of the IHDA or the State of Illinois and neither are liable on the bonds. They are, however, included in the IHDA's authorized debt limitation.

Subsequent to June 30, 1993, the IHDA issued Multi-Family Housing Bonds, 1993 Series A and Series B, in the total amount of $49.7 million. These bonds mature annually from 1994 through 2025 at interest rates ranging from 5.625% to 6.85%. The proceeds of the bonds were used to refund a portion of the IHDA's outstanding Multi-Family Housing Bonds in November 1993.

Illinois Student Assistance Commission (Commission) -

The Commission issues student loan revenue bonds, the proceeds of which are used to purchase student loans from eligible lenders and to issue Stafford nonsubsidized loans to Illinois residents. The bonds mature annually in varying amounts, bearing interest ranging from 5.05% to 18%. Bonds outstanding exclusive of refunding issues may not exceed $850 million ($704.1 million was outstanding at June 30, 1993, net of $4.5 million of unamortized discounts). All student loans purchased by the Commission and all loans financed from the proceeds of bonds issued, along with all revenues received from or on account of these bonds, are pledged as collateral for the bonds. Any losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1995, at 102% of par, with the premium decreasing periodically until March 1, 2004, after which unmatured bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated $102.8 million at June 30, 1993.

Included within the $704.1 million of outstanding revenue bonds are $160 million of taxable revenue bonds, Series A, Series B and Series C, the proceeds of which were used to purchase student loans. The bonds mature in 2009, 2010 and 2022, bearing interest rates as determined by the remarketing agent that would enable the bonds to be sold at a price equal to their principal amount, but not to exceed 18% per annum.

The bonds, if in a weekly or monthly mode, are subject to purchase on demand of the holder at a price equal to principal plus accrued interest on seven days' notice and delivery to the remarketing agent. The remarketing agent is authorized to sell the repurchased bonds at a price equal to their principal amount by adjusting the interest rate.

Irrevocable letters of credit have been issued by Sumitomo Bank, Limited (Chicago Branch) for the Series A and Series B bonds and by Student Loan Marketing Association (Sallie Mae) for the Series C bonds. Under these letters of credit, Citibank, N.A., acting as tender agent, paying agent, and bond registrar, is entitled to draw the amount needed (a) to pay interest on the bonds on each interest payment date; (b) to pay principal and interest on the bonds called for redemption; (c) to pay principal and interest on the bonds resulting from an acceleration of maturity due to an event of default; and (d) to pay the tender price of bonds tendered or required to be tendered for purchase which is not to be paid from remarketing proceeds or from certain funds held under the indenture. The letters of credit are valid through December 15, 1994, for the Series A bonds, through May 15, 1995, for the Series B bonds, and through December 1, 1997, for the Series C bonds unless extended or renewed. If exercised, the letter of credit for the Series A and Series B bonds carries a variable interest rate of 2% plus the greater a) of the prime rate or b) the Federal funds rate plus .5% per annum. The letter of credit for the Series C bonds carries a variable interest rate of 1.75% plus the average yield of the 13 week U.S. Treasury Bill.

If the remarketing agent is unable to resell any bonds that are "put" within 180 days of the "put" date, the Commission is required to repay the amounts drawn on the letters of credit for the redemption of these bonds. Repayments of amounts drawn on the letters of credit will be made by the Commission from the trustee accounts.

The Commission is required to pay to Sumitomo Bank, on the date of issuance of the letter of credit an origination fee of .15% of the line of credit and, thereafter, a quarterly commitment fee of .45% of the available amount of the letter of credit. On the date of issuance of the letter of credit issued by the Student Loan Marketing Association, the Commission is required to pay $50,000 and, thereafter, a quarterly commitment fee of .6% of the available amount of the letter of credit.

Subsequent to June 30, 1993, the Commission issued Taxable Variable Rate Demand Student Loan Revenue Bonds, Series D, in the amount of $50 million. These bonds mature in 2023 at interest rates as determined by the remarketing agent that would enable the bonds to be sold at a price equal to their principal amount, but not to exceed 15% per annum.

Illinois State Toll Highway Authority (THA) -

The THA issued revenue bonds to finance construction of the State toll highway system and to refund all currently outstanding bonds of the Authority. The bond resolutions provide for early redemption at the option of the THA, in whole or in part, at a cost not to exceed 102% of par value, declining periodically through December 31, 2004. All unmatured bonds outstanding at January 1, 2005, are redeemable thereafter at par. In accordance with the provisions of the bond resolutions, debt reserves on deposit with and invested by the Bond Trustee at June 30, 1993, aggregated $117.8 million.

Included within the THA's outstanding revenue bonds are $178.2 million of refunding revenue bonds, Series 1993B. The bonds mature in 2010, bearing interest rates as determined by the remarketing agent that would result in the market value of the bonds being 100% of the principal amount, plus accrued interest, but not to exceed 22% per annum.

The bonds, if in a daily mode, are subject to purchase by demand of the holder at a price equal to the principal amount plus accrued interest on notice and delivery to the remarketing agent. If the bonds are in any other interest mode except a fixed rate, they are subject to purchase by demand of the holder at the same price but on seven day's notice and delivery to the remarketing agent.

If the remarketing agent is unable to resell any bonds that are "put", the THA has entered into a reimbursement agreement with Societe Generale (New York Branch) to purchase the bonds. The purchased bonds rate will be equal to the prime lending rate plus 2% per annum, however, not to exceed

22% per annum. Under an irrevocable letter of credit issued by Societe Generale, the First Chicago Trust Company of New York, New York, NY, acting as tender agent, is entitled to draw an amount sufficient to pay the purchase price of bonds delivered to it. The letter of credit is valid through December 31, 2009 and such payment shall be made by the delivery of purchased bonds.

The THA was required to pay to Societe Generale, on the date of closing of the letter of credit an origination fee of .05% per annum of the face amount of the letter of credit. In addition, the THA must pay .20% per annum of the maximum available amount to be drawn under the letter of credit.

In conjunction with the issuance of the Series 1993B bonds, the THA entered in an interest rate swap, with Societe Generale, to mitigate the effect of changes in interest rates on its demand bonds. The swap effectively changes the THA's interest costs on the $178.2 million bonds due in 2010 to a fixed rate of 4.92% for the life of the bonds. The THA is exposed to credit risk of nonperformance by Societe Generale. This risk could result in the THA's not receiving the agreed upon payments from Societe Generale if the variable interest rate exceeds 4.92%. However, the THA does not anticipate nonperformance. The amounts shown in the schedule of revenue bond debt service requirements are based on the fixed rate effects of this interest rate swap.

Illinois Rural Bond (Bank) -

The Bank issues revenue bonds and notes whose proceeds are used for (1) the purchase of securities of local Illinois governmental units to include the establishing or increasing reserves in securing the payment of the bonds and/or interest on the bonds and (2) to pay, fund or refund any bonds issued by the Bank. The Bank is authorized to have bonds and notes outstanding in an aggregate original principal amount not to exceed $100 million.

In the event that the Bank determines that funds will not be sufficient for the payment of the principal and interest on its bonds and notes, the Chairman of the Bank shall certify to the Governor, as soon as possible, the amount required by the Bank to enable it to pay such principal and interest. The Governor shall include the amount so certified in the State budget as soon as practically possible; however, the General Assembly has no obligation to appropriate funds for the Bank.

At June 30, 1993, bonds outstanding aggregated $27.4 million. Sinking funds established pursuant to bond resolutions at year end aggregated $.6 million. The bonds mature annually through 2021, bearing interest rates from 3% to 7.3%. The bonds provide for early redemption at the option of the Bank, in whole or in part, for bonds maturing on or after February 1, 2001, at 102% of par, with the premium decreasing periodically until February 1, 2005, after which unmatured bonds can only be redeemed at par value.

Subsequent to June 30, 1993, the Bank issued Bond Bank Revenue Bonds, Series 1993B, in the amount of $9.5 million. These bonds mature annually from 1995 through 2016 at interest rates ranging from 3.75% to 5.75%.

State Universities Retirement System (System) -

The System issued revenue bonds to finance the design, acquisition, construction and equipping of a new permanent administrative office building. The bonds are capital appreciation bonds with interest rates ranging from 7.25% to 7.45%. These bonds are payable solely from and secured by a pledge of and first lien on the net revenues derived from investments of the System. They are not payable from any employer or employee contributions to the System. The bond resolutions do not provide for early redemption prior to maturity. At June 30, 1993, bonds outstanding were $12.1 million.

Board of Governors, Board of Regents, Southern Illinois University, and University of Illinois -

The Board of Governors of State Colleges and Universities, the Board of Regents, Southern Illinois University, and the University of Illinois (hereinafter the "Boards"), as empowered by enabling acts, have issued various revenue bonds to support construction of student housing and other revenue producing facilities at State universities. These bonds do not constitute general obligations of either the State of Illinois or the Boards but, together with interest thereon, are payable solely from and are secured by, subject to the prior pledge and lien of existing refunded bonds, (i) the net revenues of the Boards; (ii) debt service grants; (iii) income received from certain special accounts; (iv) retained tuition fees (subject to prior payment of related operating and maintenance expenses); (v) certain debt service reserves; (vi) certain repair and replacement reserves; and (vii) the principal of the special accounts arising on refundings, all as defined in the various bond resolutions. In accordance with provisions of the bond resolutions, debt service funds and reserves on deposit aggregated $91.2 million at June 30, 1993. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 5%.

Subsequent to June 30, 1993, the Board of Governors of State Colleges and Universities issued Western Illinois University Auxiliary Facilities System Revenue Refunding Bonds, Series 1993, in the amount of $24.8 million. These bonds consist of capital appreciation bonds and current interest bonds. The capital appreciation bonds in the amount of $1.6 million, mature in 2003 and 2008 with a yield of maturity ranging from 5.35% to 5.75%. The current interest bonds, in the amount of $23.2 million, mature annually from 2003 through 2016 at interest rates ranging from 5.05% to 5.4%.

Contingent Liabilities -

Metropolitan Pier and Exposition Authority (McCormick Place) -

In September 1991, the State amended the Metropolitan Pier and Exposition Authority Act (Act) to authorize the issuance of $937 million of additional bonds to finance another expansion of McCormick Place, to be effective July 1, 1992. The Act also authorizes the McCormick Place to levy certain taxes (MPEA Taxes) to secure the additional bonds and for certain other purposes. The MPEA Taxes would include (i) a sales tax within portions of the City of Chicago on food, alcoholic beverages, and soft drinks sold for consumption on the premises and on certain sales for immediate consumption off the premises, (ii) a tax at the rate of 2.5% of the gross rental receipts of hotels located within the City of Chicago, (iii) a 6% tax on gross receipts of the business of renting automobiles in Cook County, Illinois, (iv) a 6% use tax on automobiles rented outside Illinois for use in Cook County, Illinois, and (v) a tax on taxis and livery vehicles ranging from $2 per taxi departure to $27 per bus having a capacity of over 24 passengers. In addition, subject to appropriation, beginning in fiscal year 1994, amounts of State sales tax ranging from $53 million for fiscal year 1994 and graduating to $93 million for fiscal year 2004 and thereafter would be available for the payment of debt service on the additional bonds to the extent that the MPEA Taxes are not sufficient for such purpose.

The McCormick Place has issued $868.8 million in revenue bonds, the proceeds of which were used to finance this expansion. These bonds consist of current interest bonds, capital appreciation bonds, and deferred interest bonds. The current interest bonds, in the amount of $640.2 million, mature annually from 1995 through 2006 and from 2022 through 2027, at interest rates ranging from 4.35% to 50%. However, the $30 million of bonds bearing an interest rate of 50% were sold at a premium and have a yield to maturity of 5.88%. The capital appreciation bonds and deferred interest bonds, in the amount of $228.6 million, mature annually from 2007 through 2021, with a yield of maturity ranging from 6.5% to 6.75%. At June 30, 1993, the outstanding balance was $876.2 million.

Southwestern Illinois Development Authority (SIDA) -

SIDA has issued $73 million of revenue bonds, the proceeds of which were loaned to several companies for the acquisition of land and construction of various types of facilities. These companies are primarily liable for repayment of the bonds, which are secured by SIDA loan agreements with the companies. These bonds bear interest rates ranging from 5.75% to 8.5% and mature annually through 2020. The State has accepted a moral obligation to repay the bonds in the event SIDA and the companies are unable to meet the bonds' repayment commitments. At June 30, 1993, the outstanding balance was $72.3 million.

The SIDA has also issued $76.7 million of revenue bonds, the proceeds of which were loaned to Shell Oil Company, Monsanto Company, Robinson Steel Company, Inc., and Anderson Hospital. These bonds are special, limited obligations of the SIDA and can only be repaid from payments by Shell Oil Company, Monsanto Company, Robinson Steel Company, and Anderson Hospital. Unlike the bonds in the preceding paragraph, the State has not accepted a moral obligation to repay the bonds in the event the SIDA and the companies are unable to meet the bonds' repayment commitments.

Quad Cities Regional Economic Development Authority (Authority) -

The Authority has issued $27.2 million of revenue bonds, the proceeds of which were loaned to HDC, Inc. and to Thoms-Proestler Company to provide permanent financing for the acquisition and construction of various types of facilities. These companies are primarily liable for repayment of the bonds, which are secured by (i) mortgages and security agreements from HDC, Inc. and Thoms-Proestler Company to the Authority, (ii) a leasehold mortgage and security agreement from HDC, Inc. to the Authority, (iii) an assignment of leases, rents and revenues from HDC, Inc. to the Authority, and (iv) a guaranty by HDC, Inc. to the trustee. The bonds mature semiannually through 2017 and bear interest rates of 8.7% and 9.75% until February 1, 2004, at which time the 9.75% will be reset to 10.25% plus a supplemental coupon rate, if required, whose combined rate is not to exceed the limits of Illinois law. The State has accepted a moral obligation to repay the bonds in the event the Authority and companies are unable to meet the bonds' repayment commitments.

Defeased Revenue Bonds -

Throughout the year, the Illinois State Toll Highway Authority, the University of Illinois, Illinois State University and Sangamon State University issued a total of $416.2 million in revenue bonds with interest rates ranging from 2.4% to 6.375% to advance refund $362.7 million of revenue bonds with interest rates ranging from 6.35% to 11.1%. The proceeds plus additional funds of the Illinois State Toll Highway Authority and universities were used to purchase U.S. governmental securities, which were deposited in a irrevocable trust with an escrow agent to satisfy all future debt service requirements of the refunded bonds. As a result, the refunded bonds are considered defeased and the liability for those bonds has been removed from the financial statements.

Although the advanced refundings resulted in the recognition of accounting losses of $42.7 million for the year ended June 30, 1993, the issuance of the advance refunding bonds at lower interest rates will cause aggregate debt service payments to be decreased by $45.5 million and will result in an economic gain or present value gain of $29.5 million over the life of the advanced refunding bonds. The following table displays the various gains and losses (in millions) among issuers of the advanced refunding bonds:

	Accounting (Loss)	Arithmetic Gain/(Loss)	Economic Gain
Enterprise Fund Type-			
Illinois State Toll Highway Authority.................	$(38.7)	$ 41.7	$ 27.8
University and College Fund Type-			
University of Illinois.............	(2.8)	3.2	1.3
Illinois State University..........	(1.2)	.5	.3
Sangamon State University..........	--	.1	.1
	$(42.7)	$ 45.5	$ 29.5

In addition, in July 1992, the Illinois Housing Development Authority deposited $6.1 million of cash from the sale of mortgage loan receivables in an irrevocable trust with an escrow agent to provide for the advance refunding of $6.6 million of Insured Mortgage Housing Development Bonds maturing annually through 2016. As a result, the refunded bonds are considered defeased and the liability for those bonds has been removed from the financial statements. This transaction resulted in an accounting gain of $.5 million for the year ended June 30, 1993. As of June 30, 1993, $6.5 million of the defeased bonds remain outstanding.

On May 1, 1984, the Illinois Building Authority (IBA) effected net defeasance for all bond series which were gross defeased in prior years, and the bond series issue of February 1972 by depositing cash in an irrevocable trust to provide for all future debt payments on the defeased bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the financial statements. On June 30, 1993, $12.4 million of bonds outstanding are considered defeased.

In addition to the IBA, the State Toll Highway Authority, the Illinois Housing Development Authority, and State universities consisting of Eastern Illinois University, Western Illinois University, Northern Illinois University, Illinois State University, Southern Illinois University, and the University of Illinois had previously defeased outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the financial statements. On June 30, 1993, $677.2 million of bonds outstanding are considered defeased. These bonds have interest rates ranging from .05% to 11.4% with principal maturing until 2021.

Other Early Retirements -

Illinois Housing Development Authority (IHDA) -

In addition, the IHDA issued $220.7 million in Multi-Family Program Bonds throughout the year, the proceeds of which, together with other funds, were used to provide for early retirement of $150.4 million in Multi-Family Housing Bonds. Of this amount, $45.7 million were called on January 1, 1993, and no longer are a liability on the trustee's account. The remaining bonds were redeemed on July 1, 1993. In addition, the IHDA used proceeds from the sale of mortgage loan receivables to redeem $5.8 million of Single Family Mortgage Revenue Bonds, during the period of July 1992 through December 1992, at a redemption price of $4.2 million. Accordingly, the liability for these bonds has been removed from the financial statements. As a result of these early redemptions, the IHDA recognized $.9 million nonoperating revenues.

Illinois Student Assistance Commission (Commission) -

The Commission also issued $108.3 million in Student Loan Revenue Bonds, in October 1992, a portion of the proceeds of which, together with other funds, were used to provide for the early retirement of $68.3 million in revenue bonds. The total amount was called on March 1, 1993, and is no longer a liability on the trustee's account. Accordingly, the liability for these bonds has been removed from the financial statements. As a result of these early redemptions, the Commission recognized a $.6 million operation loss.

No Commitment Debt (not included in financial statements) -

The State of Illinois by action of the General Assembly created various authorities for the express purpose of providing private entities with an available low cost source of capital financing for construction of facilities deemed to be in the public interest. Fees are assessed to recover related processing and application costs incurred. Bonds issued by the authorities represent limited obligations payable solely from payments made by the borrowing entities. The majority of the bonds are secured by the property financed. Upon repayment of a bond, ownership of acquired property transfers to the entity served by the bond issuance. The State has no obligation for this debt. Accordingly, these bonds are not reflected in the accompanying financial statements.

At June 30, 1993, revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority		Amount Outstanding	Interest Rates	Annual Maturity To
Illinois Health Facilities Authority		$5,035,910	Variable	2026
Illinois Development Finance Authority:				
Environmental Facilities	$1,440,415		Variable	2028
Industrial Development	840,228		Variable	2026
501 (c) 3 Not For Profit	357,389		Variable	2031
Infrastructure	83,515		4.2% to 9.75%	2012
Insured Industrial Revenue	12,490		Variable	2010
Taxable Industrial	10,000		6%	1998
Other	3,575		Variable	2002
		2,748,112		
Illinois Educational Facilities Authority		1,333,700	Variable	2028
Illinois Housing Development Authority		172,740	3% to 25%	2028
Southwestern Illinois Development Authority		76,190	5.5% to 15%	2022
Illinois Farm Development Authority		60,075	5% to 11.5%	2038
		$9,426,727		

14. OTHER LONG-TERM OBLIGATIONS:

Other long-term obligations reported in the General Long-Term Obligations Account Group and disclosed below are as follows (in millions):

Description	Reference	Amount
Metropolitan Pier and Exposition Authority (McCormick Place) liability...	(A)	$ 372.6
Compensated absences......................	(B)	369.3
Regional Transportation Authority liability..............................	(C)	243.0
Workers' compensation liability...........	(D)	55.1
Capital lease obligations.................	(E)	44.2
Illinois Sports Facilities Authority liability..............................	(F)	37.7
Installment purchase obligations..........	(G)	25.8
Other Obligations.........................	(H)	9.2
Total Other Long-Term Obligations		**$1,156.9**

(A) Metropolitan Pier and Exposition Authority Liability (McCormick Place) -

In July 1984, and November 1985, the State amended the "Metropolitan Fair and Exposition Authority Act" (Act) to authorize the issuance of $265 and $47.5 million, respectively, for a total authorization of $312.5 million, in additional bonds. Bond proceeds were used (1) to pay construction costs of completing the McCormick Place expansion, (2) to pay the construction costs of projects authorized by the Illinois General Assembly in the future, and (3) to refund any outstanding bonds of the McCormick Place that were issued prior to July 1, 1984. The Act was further amended in July and August 1986 to authorize the issuance of refunding bonds either on a parity with or subordinated to the 1984 and 1985 bonds. In addition, in July 1989 the Act was amended to change the name to Metropolitan Pier and Exposition Authority and to expand its purposes to provide for the acquisition and improvement of the Navy Pier in Chicago.

The Illinois General Assembly also amended certain tax laws in July 1984 and November 1985 to provide for 1.75% of total State sales tax revenues, 3% of 94% of total hotel room rental receipts, and $1.7 million per year out of 7% of State racing tax revenues to be deposited into the Build Illinois Fund, which replaced the Tourism Fund, as collected. The legislation provides for credits to separate accounts within the Build Illinois Fund of which the "McCormick Place Account" is one and has first priority credit of the amounts collected.

In August 1984, the McCormick Place issued $252.5 million of bonds at interest rates ranging from 7% to 10.375% and maturing annually through 2014. Additionally, in December 1985, the McCormick Place issued $60.1 million in bonds at interest rates varying from 6% to 8.875% and maturing annually through 2015.

During 1986, the McCormick Place issued 1986 and 1986A Series refunding bonds. The 1986 Series bonds, issued in the amount of $324.2 million with interest rates ranging from 4.9% to 8% and maturing annually through 2014, were used to defease the remaining 1984 Series bonds. The 1986A Series bonds, issued in the amount of $62.6 million, were used to defease certain callable maturities of 1985 Series bonds. The 1986A Series bonds have interest rates ranging from 3.75% to 7% and mature annually through 2015. In addition, in March 1992, the McCormick Place issued 1992 Series refunding bonds in the amount of $182.1 million at interest rates ranging from 4% to 6.75% and maturing annually through 2010. The 1992 Series bonds were used to defease certain callable maturities of 1985 Series bonds and 1986 Series bonds. The proceeds of the 1986, 1986A, and 1992 Series bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On June 30, 1993, $444.5 million of 1984, 1985, and 1986 Series bonds outstanding are considered defeased.

The outstanding balance of the remaining 1985 Series bonds, the remaining 1986 Series refunding bonds, the 1986A Series refunding bonds, the 1991 Series bonds and the 1992 Series refunding bonds was $372.6 million and is included as "Other obligations" in the General Long-Term Obligations Account Group.

Future McCormick Place debt service requirements (amounts expressed in thousands) at June 30, 1993 were as follows:

Year Ending June 30	Principal	Interest	Total
1994	$ 8,565	$ 23,831	$ 32,396
1995	9,100	23,254	32,354
1996	9,765	22,624	32,389
1997	10,440	21,934	32,374
1998	11,150	21,207	32,357
Thereafter	323,600	200,165	523,765
	$ 372,620	$ 313,015	$ 685,635

(B) Compensated Absences -

Most employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 50 days. At June 30, 1993, the liability for accrued annual leave was approximately $192.1 million, including salary related costs of $11.5 million, for the governmental funds. Until January 1, 1984, sick leave, which generally is earned one day per month with unlimited accumulation, was paid only when an employee was absent due to illness or other acceptable circumstances as outlined by personnel regulations. Effective January 1, 1984, upon death, retirement, resignation or termination from State employment, employees are able to receive payment for one-half of accumulated sick leave earned subsequent to January 1, 1984, or full service credit for such accumulated sick leave under the State Employees Article of the State Pension Code. At June 30, 1993, the liability for sick leave earned subsequent to January 1, 1984, was $177.2 million, including $10.4 million of salary related costs. Thus, the State's liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to $369.3 million at June 30, 1993. As explained in Note 1-O, this amount does not include compensated absences liabilities for proprietary and university and college funds.

(C) Regional Transportation Authority (Authority) Liability -

The Authority is authorized by the Regional Transportation Authority Act to issue bonds in the principal amount of $100 million on or after January 1, 1990, and increasing $100 million per year until January 1, 1994, for a total authorization of $500 million to be used for Strategic Capital Improvement Projects (SCIP). These projects are to be used to acquire, repair or replace public transportation facilities in the metropolitan region as approved by the Governor. On June 1, 1992, $188 million of bonds were issued with interest rates ranging from 5.3% to 9% and maturing annually through 2022. In addition, $55 million of bonds were issued on May 1, 1993, with interest rates ranging from 4.2% to 5.85% and maturing annually through 2023.

The bonds are general obligations of the Authority to which the full faith and credit of the Authority is pledged. However, for State fiscal years in which the SCIP bonds are outstanding, the State's assistance shall be transferred monthly from the General Revenue Fund to the Public Transportation Fund for payment in an amount equal to the lesser of monthly debt service on the SCIP bonds, or one-twelfth of the amount of the State's assistance as provided in the authorization. The authorization provides for $10 million for 1993, $20 million for 1994, $30 million for 1995, $40 million for 1996, $50 million for 1997, and $55 million for each year thereafter. Although the amount of the State's assistance is measured by the debt service on the SCIP bonds, the assistance is not pledged for payment of or security for the SCIP bonds. The State's assistance is paid directly to the Authority and may be spent by the Authority at its discretion. As of June 30, 1993, the outstanding balance included in the General Long-Term Obligations Account Group is $243 million.

Future Regional Transportation Authority debt service requirements (amounts expressed in thousands) at June 30, 1993 were as follows:

Year Ending June 30	Principal	Interest	Total
1994	$ --	$ 15,741	$ 15,741
1995	--	15,482	15,482
1996	--	15,482	15,482
1997	930	15,482	16,412
1998	3,925	15,444	19,369
Thereafter	238,145	235,879	474,024
	$ 243,000	$ 313,510	$ 556,510

(D) Workers' Compensation Liability -

The workers' compensation liability has been determined using claims outstanding and a projection of claims to be submitted, based upon prior years' experience of the State. Claims that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund and the Road Fund (a Special Revenue Fund), in the amounts of $36.1 and $16.3 million, respectively. The remaining portion of the liability, $55.1 million as of June 30, 1993, is included in the General Long-Term Obligations Account Group. Of this liability, $42 and $13.1 million are expected to be paid from future resources of the General Fund and the Road Fund, respectively.

(E) Lease Commitments -

The State leases land, office facilities, office and computer equipment and other assets. Although lease terms vary, certain leases are renewable subject to appropriation by the General Assembly. If renewal is reasonably assured, leases requiring appropriation by the General Assembly are considered noncancelable leases for financial reporting purposes.

At June 30, 1993, assets capitalized under capitalized leases included in property, plant and equipment (amounts expressed in thousands) were as follows:

	Proprietary Fund Types	University and College Fund Type	General Fixed Assets
Land and land improvements..........		$ 681	
Buildings and building improvements.	$ 486	2,997	$ 27,684
Equipment..........................	3,860	45,340	11,120
	4,346	49,018	38,804
Less: Accumulated depreciation......................	849		
	$ 3,497	$ 49,018	$ 38,804

Future minimum commitments for noncancelable leases (amounts expressed in thousands) as of June 30, 1993 were as follows:

		Capitalized Leases			
Year Ending June 30	**Operating Leases**	**Proprietary Fund Types**	**University and College Fund Type**	**General Long-Term Obligations**	**Total**
1994	$ 81,501	$ 883	$ 10,068	$ 6,215	$ 98,667
1995	65,477	792	4,625	5,174	76,068
1996	48,585	751	2,382	4,551	56,269
1997	26,534	713	1,263	4,390	32,900
1998	6,781	958	349	4,331	12,419
Thereafter	6,797	1,526	1,981	51,165	61,469
Total minimum lease payments.	$ 235,675	5,623	20,668	75,826	$ 337,792
Less amounts representing interest		2,461	2,209	31,686	
Present value of net minimum lease payments.		$ 3,162	$ 18,459	$ 44,140	

Rental payments (amounts expressed in thousands) for operating leases charged to operations during the year ended June 30, 1993 aggregated $306,090.

(F) Illinois Sports Facilities Authority (Authority) Liability -

The Authority is authorized by the Illinois Sports Facilities Authority Act to issue bonds in the principal amount of $150 million to be used for providing sports stadiums for professional sports teams. On March 1, 1989, $150 million of bonds were issued with interest rates ranging from 6.8% to 7.875% and maturing annually through 2010.

The bonds are secured by payments from the Illinois Sports Facilities Fund which consist of annual payments of $5 million from the State's Hotel Operator's Occupation Tax, $8 million from the Authority's Hotel Tax, and $5 million from the City of Chicago's share of the Local Government Distributive Fund. The State's maximum liability is limited to $13 million annually, but the State anticipates that $8 million, derived from the Authority's Hotel Tax, will reduce this liability to $5 million annually. In fiscal year 1993, receipts from the Authority's Hotel Tax totaled $13.6 million. As of June 30, 1993, the State's share of the outstanding principal balance was $37.7 million.

The State (and Non-State) share of future Illinois Sports Facilities Authority debt service requirements (amounts expressed in thousands) at June 30, 1993 were as follows:

Year Ending June 30	**State Share**		**Non-State Share**		**Total**	
	Principal	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
1994	$ 1,171	$ 2,898	$ 3,044	$ 7,535	$ 4,215	$ 10,433
1995	1,254	2,815	3,261	7,319	4,515	10,134
1996	1,344	2,725	3,496	7,084	4,840	9,809
1997	1,443	2,627	3,752	6,828	5,195	9,455
1998	1,549	2,520	4,026	6,554	5,575	9,074
Thereafter	30,939	17,885	80,441	46,503	111,380	64,388
	$ 37,700	$ 31,470	$ 98,020	$ 81,823	$ 135,720	$ 113,293

(G) Installment Purchase Obligations -

The State has acquired certain land, office facilities, office and computer equipment, and other assets through installment purchase arrangements. Future commitments under installment purchase contracts (amounts expressed in thousands) as of June 30, 1993, were as follows:

	Installment Purchase Obligations						
	Proprietary Fund Types		University and College Fund Type		General Long-Term Obligations		
Year Ending June 30	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Total**
1994	$16,559	$1,840	$ 3,551	$ 1,545	$14,624	$ 985	$ 39,104
1995	10,862	980	3,132	1,337	7,188	555	24,054
1996	6,672	473	2,096	1,167	2,938	275	13,621
1997	1,893	109	1,922	1,012	958	123	6,017
1998	1,075	52	1,835	885	104	9	3,960
Thereafter			11,866	6,590			18,456
Total future commitments.....	**$37,061**	**$3,454**	**$24,402**	**$12,536**	**$25,812**	**$1,947**	**$105,212**

(H) Other Obligations -

The State's self insurance auto liability has been determined using an estimate of claims outstanding. Claims for the auto liability that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund in the amount of $3 million. The remaining portion of the liability, $2.9 million as of June 30, 1993, is expected to be paid from future resources of the General Fund.

In addition, the Tax Reform Act of 1986 requires issuers of state and local government bonds to rebate to the federal government arbitrage profits earned on those bonds under certain circumstances. In accordance with this requirement, an arbitrage rebate liability, in the amount of $6.3 million, has been calculated as of June 30, 1993. The first payment date for this liability is scheduled for December 1993, and therefore, will not be liquidated with expendable available financial resources but recorded in the General Long-Term Obligations Account Group.

Of the $6.3 million, $5.7 million relates to *General Obligation* bonds arbitrage rebate. Included in the $5.7 million is $3.5 million due to be paid, no later than December 10, 1993, from the General Obligation Bond Rebate Fund (Rebate Fund). The Rebate Fund is funded by excess monies in the General Obligation Bond Retirement and Interest Fund. The remaining balance is due to be paid as follows: $1.9 million in Fiscal Year 1995, $.2 million in Fiscal Year 1999, and $.1 million in Fiscal Year 2004. The remaining $.6 million liability balance relates to *Build Illinois* bonds arbitrage rebate; however, the funding source to pay this liability, which is due in Fiscal Year 1995, has not been determined.

The total of Other Obligations recorded in the General Long-Term Obligations Account Group as of June 30, 1993, was $9.2 million.

(I) Certificates of Participation -

The State is authorized to issue certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for expenses of such property, or payment of expenses related to the issuance. On November 1, 1988, the Department of Central Management Services issued $16.9 million of these certificates for the acquisition of personal property, at interest rates ranging from 5.5% to 6.75% and maturing semiannually through 1994.

In prior years, the Department of Central Management Services defeased the certificates by placing the proceeds of a third party agreement in an irrevocable trust to provide for all future debt service payments on the old certificates. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1993, the outstanding balance of the defeased certificates was $1.6 million.

The University of Illinois has issued certificates of participation representing the right to receive a proportionate share of lease-purchase or installment payments. On August 1, 1990, the University of Illinois issued $3.3 million of the certificates with an interest rate of 7.25% and maturing in 2000 to finance the construction of a facility to house academic units in Area Studies and International Programs. Also, on January 1, 1991, $16.8 million of the certificates were issued at interest rates ranging from 5.9% to 6.4% and maturing annually through 1998 to finance the acquisition and installation of and the construction of a building for an electrical and high temperature hot water cogeneration system. In addition, on January 1, 1992, $31.9 million of the certificates were issued at interest rates ranging from 4% to 4.6% and maturing semi-annually through 1995. These certificates were used to advance refund certificates issued in 1985 which have been called and are no longer a liability in the trustee accounts.

The outstanding balance of the remaining certificates as of June 30, 1993, was $42.2 million and is included as "Other obligations" in the University and College Funds.

Future certificates of participation debt service requirements (amounts expressed in thousands) at June 30, 1993, were as follows:

	Certificates of Participation		
	University and College Fund Type		
Year Ending June 30	Principal	Interest	Total
1994	$ 9,830	$ 2,023	$ 11,853
1995	9,960	1,568	11,528
1996	11,420	998	12,418
1997	2,550	636	3,186
1998	2,720	468	3,188
Thereafter	5,760	321	6,081
	$ 42,240	$ 6,014	$ 48,254

(J) Metropolitan Exposition Auditorium and Office Building Authorities -

The General Assembly, through adoption of the "Metropolitan Civic Center Support Act" (Support Act), created the Metropolitan Exposition Auditorium and Office Building Fund (Fund) into which 33.5% of all monies received by the State as horse racing taxes are deposited. At June 30, 1993, the balance of the Fund was $18 million. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers. The Support Act was amended in September 1985, to provide State financial support by issuing direct, limited obligation revenue bonds for the advanced refunding of any civic center bond issued before July 1, 1985 and for newly certified applicants after July 1, 1985. It was further amended to increase the limitation of the aggregate amount of principal issued and outstanding in State and local bonds subject to State financial support for all Authorities from $75 million to $200 million. In addition, further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

On December 15, 1985, the State defeased previous State supported guarantees by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the State supported guarantees. Accordingly, the trust account assets and the liability for the guarantees are not included in the State's financial statements. The bonds used to defease the State supported guarantees are further discussed in Note 12, Special Obligation Bonds. At June 30, 1993, the unpaid principal on State supported guarantees (amounts expressed in thousands) were as follows:

Authority	Amount Defeased	Interest Rates	Annual Maturity To
Rockford	$ 6,135	7.00% to 10.00%	1997
Springfield	4,395	6.50% to 6.60%	1996
Peoria	4,000	6.50%	1997
Joliet	3,000	9.00% to 9.40%	2003
DeKalb	2,125	10.85%	2003
Aurora	2,060	6.50%	1997
Decatur	2,020	4.75% to 6.50%	1997
Danville	1,150	5.00% to 5.80%	1997
	$24,885		

Beginning July 1, 1985, the following newly certified local governmental units have received grants ranging from $.4 to $20 million through June 30, 1993:

Quad City
Rosemont
Peoria
Collinsville
Ogle County
Bureau County
Orland Park
Knox County
River Forest
Aurora
Quincy
Pekin
LaSalle County
Aledo
Herrin
Rockford
Bowdre Township
Mason County

15. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1993 are summarized as follows:

	Proprietary and Other		General Long-Term Obligations Account Group			
	Notes Payable (Note 9)	Revenue Bonds (Note 13)	Accrued Retirement Costs (Note 10)	General Obligation Bonds (Note 11)	Special Obligation Bonds (Note 12)	Other Long-Term Obligations (Note 14)
Balance at July 1, 1992.........	$ 373,284	$4,068,750	$6,239,416	$4,424,123	$1,494,338	$1,059,877
Compensated absences earned...............						284,804
Increase in workers' compensation liability............						22,805
Debt issues...........	21,218	1,282,911		914,396*	516,890*	55,000
Increase in lease and installment purchase obligations..........						41,719
Compensated absences taken.......						(257,625)
Amortization of bond discounts and bond issuance costs.......		7,010				
Increase in accreted value of capital appreciation bonds...		33,044		88,524	14,638	
Principal retirements and terminations.....	(267,674)	(865,865)		(757,829)	(420,424)	(55,898)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types...........			1,022,985			
Other.................						6,187
Balance at June 30, 1993........	**$ 126,828**	**$4,525,850**	**$7,262,401**	**$4,669,214**	**$1,605,442**	**$1,156,869**

* The debt issues amount represents the gross issuance amounts and not the net proceeds that are reported in the operating statement.

16. FUND DEFICITS AND RETAINED EARNINGS DEFICIT:

The State's General Fund, from which a significant portion of day to day operating expenditures are paid, has a GAAP deficit aggregating $1.9 billion at June 30, 1993, although the cash basis fund balance at that date was $172 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1993, aggregating $15.2 million, resulting from reimbursement to school districts for drivers education program costs incurred in the current year but not paid until the subsequent year.

The Current Unrestricted Fund of the University and College Funds has a fund deficit aggregating $26.7 million, resulting primarily from recognition of the cost of compensated absences for accrued vacation and sick pay earned at June 30, 1993 but paid in future years.

The Capital Development Fund (reported as a capital projects fund) has a deficit aggregating $33.8 million. The deficit is the result of liabilities recorded at June 30, 1993 for new projects paid for from a $15 million bond reallocation in July 1993, and a $136.5 million bond sale in August 1993.

In addition, the Nuclear Safety Emergency Preparedness Fund (reported as a special revenue fund), and the Local Government Health Insurance Reserve Fund (reported as an enterprise fund) have fund deficits. The above Governmental Funds' deficits and University and College Current Unrestricted Fund's deficit will be eliminated by future revenue increases and/or expenditure reductions.

17. FUND EQUITY:

A. Fund equity reservations and designations not displayed separately on the combined balance sheet (amounts expressed in thousands) at June 30, 1993 consisted of the following:

	Fund Types			
	General	Special Revenue	Debt Service	Enterprise
FUND EQUITY:				
Retained earnings:				
Reserved for:				
Revenue bond and note retirement...........				$ 264,698
Student assistance programs..................				83,674
High risk insurance program and other.........				32,804
Total reserved retained earnings				**$ 381,176**
Fund balances:				
Reserved for other:				
Long-term portion of:				
Federal highway program receivable..............		$ 190,041		
Intergovernmental receivables.............	$ 3,636	248,094		
Other receivables........	1,253			
Loans and notes receivable..............	55,718	46,838		
Inventories................	27,426	29,469		
Restricted fund balances...				
Endowment and similar funds.....................				
Other......................	364	4,621		
Total fund balances reserved for other	**$ 88,397**	**$ 519,063**		
Unreserved:				
Designated for:				
Debt service.............			$ 355,254	
Other....................				
Total unreserved, designated fund balances			**$ 355,254**	

	Fund Types			Total
	Internal Service	Expendable Trust	University and College	(Memorandum Only)
FUND EQUITY:				
Retained earnings:				
Reserved for:				
Revenue bond and note retirement..........	$ 624			$ 265,322
Student assistance programs.................				83,674
High risk insurance program and other........				32,804
Total reserved retained earnings	**$ 624**			**$ 381,800**
Fund balances:				
Reserved for other:				
Long-term portion of:				
Federal highway program receivable............				$ 190,041
Intergovernmental receivables............				251,730
Other receivables.......				1,253
Loans and notes receivable............				102,556
Inventories...............				56,895
Restricted fund balances..			$ 381,296	381,296
Endowment and similar funds....................		$ 2	291,876	291,878
Other.....................				4,985
Total fund balances reserved for other		**$ 2**	**$ 673,172**	**$1,280,634**
Unreserved:				
Designated for:				
Debt service...........				$ 355,254
Other..................			$ 7,402	7,402
Total unreserved, designated fund balances			**$ 7,402**	**$ 362,656**

As disclosed in note 1-R, the above fund equity reservations are not available to finance current operations of State government at the balance sheet date or are legally restricted to a specific future use. In governmental funds, the reserves represent portions of asset accounts that are noncurrent. Specifically, the $190,041 Federal highway program receivable is due from the Federal government and will be received upon the Federal government increasing their grant amount to equal or exceed their apportionment authorization.

B. During the year, contributed capital increased pursuant to the following schedule (amounts expressed in thousands).

		ADDITIONS		DELETIONS		
		State of Illinois				
	Contributed Capital 7/1/92	General Fixed Assets	Initial Capital	Fixed Assets	Securities	Contributed Capital 6/30/93
Internal Service:						
Central Management Services:						
Statistical Services						
Revolving Fund............	$ 9,157					$ 9,157
Department of Correction:						
Working Capital						
Revolving Fund............	7,110	$ 361	$ 88			7,559
Other......................	6,994	1				6,995
Total Internal Service	23,261	362	88			23,711
Enterprise:						
Development Finance Authority:						
Industrial Revolving						
Loan Fund.................	18.508					18,508
Farm Development Authority:						
Farmer and Agri-Business						
Loan Guarantee Fund......	8,110					8,110
Other......................	3,274			$ 13		3,261
Total Enterprise	29,892			13		29,879
Nonexpendable Trust:						
Other......................	131			95	$ 36	--
Total contributed capital	$ 53,284	$ 362	$ 88	$ 108	$ 36	$ 53,590

18. SEGMENT INFORMATION - ENTERPRISE FUNDS:

Selected financial information by enterprise fund segment (amounts expressed in thousands) is as follows:

	Department of Lottery State Lottery (1)	Development Finance Authority (2)	Housing Development Authority (3)
Operating revenues............	$1,508,717	$ 1,804	$ 210,399
Depreciation..................	821	58	310
Operating income (loss)........	569,127	(3,980)	14,127
Operating transfers-in.........			21,247
Operating transfers-out........	589,127		21,022
Nonoperating revenues..........	20,000	689	1,392
Nonoperating expenses..........		90	
Extraordinary (loss)...........			
Net income (loss)..............		(3,381)	15,744
Current capital:			
Contributions (deletions).....			
Property, plant and equipment:			
Additions.....................	236	134	105
Deletions.....................	491		1
Net working capital............	(1,604)	17,765	163,703
Total assets..................	57,899	31,101	2,616,291
Bonds and other long-term liabilities payable from operating revenues............			2,250,083
Total equity..................		28,560	116,805

	State Toll Highway Authority (4)	**Student Assistance Commission** (5)	**Other** (6)	**Total**
Operating revenues	$ 262,209	$ 63,141	$ 101,974	$ 2,148,244
Depreciation	59,504	162	473	61,328
Operating income (loss)	24,645	7,952	(2,980)	608,891
Operating transfers-in		752	17,401	39,400
Operating transfers-out			1,684	611,833
Nonoperating revenues	26,524	1,025	3,404	53,034
Nonoperating expenses	2,212	4,299	505	7,106
Extraordinary (loss)	(38,692)			(38,692)
Net income (loss)	10,265	5,430	15,636	43,694
Current capital:				
Contributions (deletions)			(13)	(13)
Property, plant and equipment:				
Additions	304,916	444	940	306,775
Deletions	3,236	22	90	3,840
Net working capital	509,685	(149,205)	53,787	594,131
Total assets	2,234,777	876,958	97,371	5,914,397
Bonds and other long-term liabilities payable from operating revenues	1,008,152	503,919	700	3,762,854
Total equity	1,117,053	60,434	63,329	1,386,181

The above referenced organizations and activities generate enterprise fund revenues as follows:

(1) Illinois State Lottery revenues and operations.
(2) Create economic growth by making funds available for industrial, commercial, and manufacturing development.
(3) Operation and maintenance of programs for financing construction of low and moderate income housing developments, including income from investment of funds on hand.
(4) Toll fees to cover the operation and maintenance of the State toll highway system.
(5) Administration of State-authorized financial aid programs for post-secondary students in Illinois.
(6) Service and processing fees charged by the following departments, authorities, and commissions for their operations:

Elected Officials and Departments

Central Management Services
Corrections
Mental Health and Developmental Disabilities
Rehabilitation Services
Veterans' Affairs

Commissions

Attorney Registration and Disciplinary Commission
Commissioner of Banks and Trust Companies
IL Industrial Commission

Authorities

IL Health Facilities Authority
IL Educational Facilities Authority
IL Export Development Authority
IL Farm Development Authority
Southwestern IL Development Authority

Boards

Board of Law Examiners
Comprehensive Health Insurance Board

19. JOINT VENTURE:

The Great Lakes Protection Fund (Fund) is an Illinois not-for-profit corporation that includes Illinois, Michigan, Minnesota, New York, Ohio, Pennsylvania, and Wisconsin. The Fund was established in 1989 for the purpose of furthering Federal and State commitments to programs that restore and maintain the Great Lakes water quality. This purpose is achieved by providing grant money for projects that promote the objectives of the regional Great Lakes Toxic Substances Control Agreement and the binational Great Lakes Water Quality Agreement.

A state becomes a member of the organization by agreeing to contribute an amount set forth in the articles of incorporation. Illinois' required contribution is $15 million of which $10 million has been paid. The required contributions from all member states at December 31, 1992 was $81 million. Once a state agrees to make the required contribution, that state's governor becomes a "member" of the corporation. Each member is entitled to elect two individuals to the board of directors. Budgetary and financial decisions rest with the board of directors except where restricted by the articles of incorporation. Two-thirds of the Fund's income is used to finance projects compatible with the organization's objectives as set forth in the articles of incorporation. The remaining one-third of income is paid to member states in proportion to their respective contributions. The affirmative vote of all of the members is required for all actions of the Fund.

Summary financial information (amounts expressed in thousands) for the Fund as of and for the fiscal year ended December 31, 1992 is as follows:

Cash and investments	$ 49,408
Other assets	16,718
Total assets	$ 66,126
Total liabilities	$ 1,619
Total fund equity	64,507
Total liabilities and fund equity	$ 66,126
Total revenue	$ 4,813
Total capital additions	10,000
Total expenses	(4,572)
Net increase in fund equity	$ 10,241

At December 31, 1992, the member states and their respective shares of the joint venture's total assets, liabilities, and equity (based on required contributions) are as follows:

Illinois	18.5%
Michigan	30.9%
Minnesota	1.9%
New York	14.8%
Ohio	17.2%
Pennsylvania	1.9%
Wisconsin	14.8%

20. CONTINGENCIES:

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all State employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

The State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The State Lottery has entered into agreements with insurance companies under which the Lottery purchases annuities under group contracts which provide payments corresponding to the Lottery's obligation to prize winners. The State would be liable for such future payments if the insurance companies defaulted on their payment obligation. At June 30, 1993, the Lottery had purchased annuity contracts to fund future installment payments aggregating approximately $311.5 million. Effective July 30, 1985, the law provides that the State Treasurer may, with the consent of the Director of Lottery, contract to invest in securities which provide payments corresponding to the Lottery's obligation to prize winners. The securities purchased subsequent to July 30, 1985 are accounted for in the accompanying financial statements in an agency fund at an amount equal to the present value of these future installment obligations.

The Leaking Underground Storage Tank program allows the State to reimburse an owner or operator from the Underground Storage Tank fund for eligible costs incurred for corrective action of leaking underground storage tanks. At June 30, 1993, the liability is estimated to be $53 million. At current income levels, it would take approximately six years before the program's receipts could pay these claims. Thus, the State is assisting the paying-off of these initial claims with the issuance of up to $110 million of Anti-Pollution bonds. The fund is to make monthly transfers to reimburse the General Obligation Bond Retirement and Interest Fund for the debt service on the Anti-Pollution bonds.

The State receives significant financial assistance from the U.S. Government in the form of grants and entitlements. Entitlement to these resources is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any adjudicated disallowances as a result of these audits become a liability of the State.

Also, the State, its units and employees are parties to numerous legal proceedings, many of which normally recur in governmental operations. All legal proceedings are not, in the opinion of the Attorney General, likely to have a material impact on any of the State's fund types or account groups.

In addition, the State and its units are involved in certain other legal proceedings, which, if decided adversely to the State, may require the State to make material future expenditures for expanded services or capital facilities or may impair future revenue sources. It is neither possible to determine the outcome of these proceedings nor to estimate the possible effects adverse decisions may have on future expenditures or revenue sources.

Three-Bay English Barn, 1882, Bishop Hill, Illinois

GENERAL FUND

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund.

STATE OF ILLINOIS
Combining Schedule of Accounts
General Fund
June 30, 1993
(Expressed in Thousands)

	General Revenue	Education Assistance	Common School	Medicaid Provider Assessment Program	Eliminations	Total
Assets:						
Cash and cash equivalents	$ (39,087)	$ 81,425	$ 91,414	$ 37,537		$ 171,289
Investments	173,810					173,810
Receivables, net:						
Taxes	523,766	15,867	83,796	113,775		737,204
Intergovernmental	754,006			157,599		911,605
Other	115,594		20	22,299		137,913
Due from other funds	99,664	3,083	176,745		$ (176,726)	102,766
Inventories	27,426					27,426
Loans and notes receivable	60,441					60,441
Other assets	779					779
Total assets	$ 1,716,399	$ 100,375	$ 351,975	$ 331,210	$ (176,726)	$ 2,323,233
Liabilities:						
Accounts payable and accrued liabilities	$ 2,359,010	$ 4,538	$ 32,382	$ 331,198		$ 2,727,128
Intergovernmental payables	711,497		179,279	2		890,778
Due to other funds	591,341	2,021	24,384	1	$ (176,726)	441,021
Deferred revenues	155,787	3,787	20,803			180,377
Total liabilities	3,817,635	10,346	256,848	331,201	(176,726)	4,239,304
Fund balance (deficit):						
Reserved for:						
Encumbrances	55,272	43	6	9		55,330
Long-term portion of:						
Intergovernmental and other receivables	4,889					4,889
Loans and notes receivable	55,718					55,718
Inventories	27,426					27,426
Other	364					364
Unreserved, undesignated	(2,244,905)	89,986	95,121	--		(2,059,798)
Total fund balance (deficit)	(2,101,236)	90,029	95,127	9	--	(1,916,071)
Total liabilities and fund balance	$ 1,716,399	$ 100,375	$ 351,975	$ 331,210	$ (176,726)	$ 2,323,233

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balance
General Fund
For the Year Ended June 30, 1993
(Expressed in Thousands)

	General Revenue	Education Assistance	Common School	Medicaid Provider Assessment Program	Eliminations	Total
Revenues:						
Income taxes	$ 4,885,254	$ 399,708				$ 5,284,962
Sales taxes	3,026,684		$ 1,002,266			4,028,950
Public utility taxes	722,705		12,000			734,705
Other taxes	809,898		70,321	$ 480,799		1,361,018
Federal government	2,846,189			613,829		3,460,018
Licenses and fees	59,653		582	209,667		269,902
Interest and other investment income	50,368		479	1,942		52,789
Other	61,686					61,686
Total revenues	12,462,437	399,708	1,085,648	1,306,237		15,254,030
Expenditures:						
Current:						
Health and social services	5,331,011			1,307,321		6,638,332
Education	1,397,046	308,800	2,163,665			3,869,511
Social assistance	1,377,961					1,377,961
General government	917,128					917,128
Transportation	27,943					27,943
Public protection and justice	933,816					933,816
Natural resources and recreation	86,123					86,123
Debt service:						
Principal	14,563					14,563
Interest	49,338					49,338
Capital outlays	66,098	173		136		66,407
Total expenditures	10,201,027	308,973	2,163,665	1,307,457		13,981,122
Excess (deficiency) of revenues over (under) expenditures	2,261,410	90,735	(1,078,017)	(1,220)		1,272,908
Other sources (uses) of financial resources:						
Operating transfers-in	148,939	55,117	1,173,144		$ (510,418)	866,782
Operating transfers-out	(2,873,013)	(67,034)			510,418	(2,429,629)
Capital lease financing	29,600					29,600
Net other sources (uses) of financial resources	(2,694,474)	(11,917)	1,173,144		--	(1,533,247)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(433,064)	78,818	95,127	(1,220)	--	(260,339)
Fund balance (deficit), July 1, 1992, as previously reported	(1,668,172)	11,211		--		(1,656,961)
Reclassification of fund balance				1,229		1,229
Fund balance (deficit), July 1, 1992, as restated	(1,668,172)	11,211		1,229		(1,655,732)
Fund balance (deficit), June 30, 1993	$ (2,101,236)	$ 90,029	$ 95,127	$ 9	$ --	$ (1,916,071)

STATE OF ILLINOIS
Combining Schedule of Accounts
General Fund - Medicaid Provider Assessment Program
June 30, 1993
(Expressed in Thousands)

	Public Aid				
	Developmental Disabled Care	Long-Term Care	Hospital	Other	Total
Assets:					
Cash and cash equivalents	$ 1,130	$ 11,891	$ 23,460	$ 1,056	$ 37,537
Receivables, net:					
Taxes	7,615	58,042	48,118		113,775
Intergovernmental	8,710	60,312	88,568	9	157,599
Other		18	22,221	60	22,299
Total assets	$ 17,455	$ 130,263	$ 182,367	$ 1,125	$ 331,210
Liabilities:					
Accounts payable and accrued liabilities	$ 17,455	$ 130,263	$ 182,364	$ 1,116	$ 331,198
Intergovernmental payables			2		2
Due to other funds			1		1
Total liabilities	17,455	130,263	182,367	1,116	331,201
Fund balance:					
Reserve for encumbrances				9	9
Unreserved, undesignated				--	--
Total fund balance	--	--	--	9	9
Total liabilities and fund balance	$ 17,455	$ 130,263	$ 182,367	$ 1,125	$ 331,210

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
General Fund - Medicaid Provider Assessment Program
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Public Aid				
	Developmental Disabled Care	Long-Term Care	Hospital	Other	Total
Revenues:					
Other taxes	$ 30,072	$ 195,771	$ 254,956		$ 480,799
Federal government	29,691	171,204	410,401	$ 2,533	613,829
Licenses and fees	419		208,396	852	209,667
Interest and other investment income	119	662	1,118	43	1,942
Total revenues	60,301	367,637	874,871	3,428	1,306,237
Expenditures:					
Current:					
Health and social services	60,293	367,637	874,761	4,630	1,307,321
Capital outlays	8		128		136
Total expenditures	60,301	367,637	874,889	4,630	1,307,457
Excess (deficiency) of revenues over (under) expenditures	--	--	(18)	(1,202)	(1,220)
Fund balance, July 1, 1992, as previously reported			--	--	--
Reclassification of fund balance			18	1,211	1,229
Fund balance, July 1, 1992, as restated			18	1,211	1,229
Fund balance, June 30, 1993	$ --	$ --	$ --	$ 9	$ 9

Gambrel Roof Barn, 1930, Alexander, Illinois

SPECIAL REVENUE FUNDS

The Special Revenue Funds are maintained to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SIGNIFICANT SPECIAL REVENUE FUNDS DESCRIPTIONS

Department of Children and Family Services

DCFS Children's Services Fund--to account for revenues and expenditures related to the federal Title IV-E foster care and adoption service program.

Department of Employment Security

Title III Social Security and Employment Services Fund--to account for monies received from the federal government for the specific purpose of administering the Unemployment Compensation Act.

Department of Public Aid

Child Support Enforcement Trust Fund--child support payments, federal grants, and incentive payments that are related to the Child Support Enforcement Program.

Food Stamp and Commodity Fund--the receipt, distribution, and year end balance of food stamps and commodities received by the Department of Public Aid from the federal government.

Department of Revenue

County and Mass Transit District Fund--to record a 4% share of various sales taxes that will be distributed to counties, with the Cook County share being deposited into the R.T.A. Replacement Fund.

Local Government Tax Fund--to account for 15% share of various sales taxes that will be distributed to cities and counties.

Local Government Distributive Fund--a portion of State income tax collections that are distributed to the various municipalities and counties within the State. On a monthly basis, 1/12 of the income tax receipts are transferred to this fund from the General Fund for such distributions.

Personal Property Tax Replacement Fund--the net revenue received from the personal property replacement income tax. Expenditures consist of allocations to each taxing district within the State and administrative costs.

Department of Transportation

Road Fund--monies collected for the purpose of administering State highway programs. Funding sources include federal aid, State motor fuel taxes and various license and fee charges. Expenditures are for highway maintenance and construction, traffic control and safety and administering motor vehicle laws and regulations.

Motor Fuel Tax Fund--various transportation related program expenditures and the administrative cost of supervising the use of funds apportioned to municipalities, counties and road districts. Revenue is derived from State fuel taxes and an allocation (transfer) of State sales tax collections from the General Fund.

State Construction Account Fund--a portion of motor vehicle registration fees, weight taxes and transfers from the Motor Fuel Tax Fund. The fund is used exclusively for the construction, reconstruction and maintenance of the State maintained highway system.

Environmental Protection Agency

Water Pollution Control Revolving Fund--to assist units of local government in financing the construction of wastewater treatment facilities by making direct loans at or below market interest rates.

Illinois Student Assistance Commission

Student Loan Fund--to account for monies collected on defaulted student loans from individuals and the federal governemnt under the student loan guarantee program. Expenditures are primarily to lenders of defaulted guaranteed student loans.

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1993
(Expressed in Thousands)

	Judicial	Elected Officials	Departments			
	Supreme Court					
	Mandatory Arbitration	Attorney General	Children and Family Services	Commerce and Community Affairs	Conservation	Corrections
Assets:						
Cash and cash equivalents	$ 2,379	$ 13,193	$ 9,329	$ 66,151	$ 48,935	$ 6,172
Investments						
Receivables, net:						
Taxes				42		
Intergovernmental	436	20	57,952	17,249	2,502	
Other		442		86	963	2
Due from other funds		154	235	2,107	976	3,302
Inventories					1,321	
Loans and notes receivable				19,843		
Restricted assets						
Other assets				2,585	121	
Total assets	$ 2,815	$ 13,809	$ 67,516	$ 108,063	$ 54,818	$ 9,476
Liabilities:						
Accounts payable and accrued liabilities	$ 124	$ 47	$ 19,275	$ 24,350	$ 3,888	$ 1,291
Intergovernmental payables		8	698	40	128	4
Due to other funds	4	27	2,961	176	1,635	63
Deferred revenues			459			
Other liabilities						
Total liabilities	128	82	23,393	24,566	5,651	1,358
Fund balances (deficits):						
Reserved for:						
Encumbrances		15	1,949	13,020	17,995	
Long-term portion of:						
Intergovernmental and other receivables						
Loans and notes receivable				15,375		
Inventories					1,321	
Other				2,585	121	
Unreserved, undesignated	2,687	13,712	42,174	52,517	29,730	8,118
Total fund balances (deficit)	2,687	13,727	44,123	83,497	49,167	8,118
Total liabilities and fund balances	$ 2,815	$ 13,809	$ 67,516	$ 108,063	$ 54,818	$ 9,476

Departments (continued)								
Employment Security	Energy and Natural Resources	Insurance	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid	Public Health	Rehabilitation Services
$ 41,884	$ 42,088	$ 17,093	$ 9,900	$ 23,328	$ 9,997	$ 196,057	$ 12,466	$ 3,957
			888					
16,289			3,979	4		24,624	1,434	4,382
448	6,434	220	5,213	30	116	636,274	20,768	3,945
10,723	134		1,226	21		2,405	296	82
2,064						2,246	2,120	
	1,630							
$ 71,408	$ 50,286	$ 17,313	$ 21,206	$ 23,383	$ 10,113	$ 861,606	$ 37,084	$ 12,366
$ 11,140	$ 331	$ 869	$ 5,008	$ 1,293	$ 276	$ 22,918	$ 10,533	$ 6,142
290		31	130	50	12	6,389	3,648	363
8,345	161	310	467	277	102	5,750	494	1,490
		475	229	7,890		162,618	19,360	3,820
						622,867		
19,775	492	1,685	5,834	9,510	390	820,542	34,035	11,815
6,191	48		818	621	71	2,530	1,243	848
	1,252							
2,064						2,246	2,120	
43,378	48,494	15,628	14,554	13,252	9,652	36,288	(314)	(297)
51,633	49,794	15,628	15,372	13,873	9,723	41,064	3,049	551
$ 71,408	$ 50,286	$ 17,313	$ 21,206	$ 23,383	$ 10,113	$ 861,606	$ 37,084	$ 12,366

(continued)

(continued)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1993
(Expressed in Thousands)

	Departments (continued)					Agencies, Boards and Authorities
	Revenue	State Police	Transportation	Veterans' Affairs	Other Code Departments	Capital Development Board
Assets:						
Cash and cash equivalents	$ 405,616	$ 10,565	$ 382,944	$ 4,909	$ 30,673	$ 3,573
Investments						
Receivables, net:						
Taxes	172,551		97,037		61	
Intergovernmental	44,192	24	237,169	1,904	7,385	
Other	399	2	36,172		9	11,021
Due from other funds	72,209	32	112,263	5	762	
Inventories			17,086	1,642		
Loans and notes receivable			14,751			
Restricted assets						
Other assets			1,354			
Total assets	$ 694,967	$ 10,623	$ 898,776	$ 8,460	$ 38,890	$ 14,594
Liabilities:						
Accounts payable and accrued liabilities	$ 28,289	$ 863	$ 111,100	$ 1,748	$ 5,206	$ 81
Intergovernmental payables	511,829	1,348	78,202	77	5,777	
Due to other funds	70,216	155	91,562	106	1,224	63
Deferred revenues	49,056	2,095	9,921			
Other liabilities	548					
Total liabilities	659,938	4,461	290,785	1,931	12,207	144
Fund balances (deficits):						
Reserved for:						
Encumbrances	862	87	1,051,368	125	2,801	669
Long-term portion of:						
Intergovernmental and other receivables			190,041			
Loans and notes receivable			14,159			
Inventories			17,086	1,642		
Other			1,354			
Unreserved, undesignated	34,167	6,075	(666,017)	4,762	23,882	13,781
Total fund balances (deficit)	35,029	6,162	607,991	6,529	26,683	14,450
Total liabilities and fund balances	$ 694,967	$ 10,623	$ 898,776	$ 8,460	$ 38,890	$ 14,594

Agencies, Boards and Authorities (continued)						Higher Education		
Illinois Commerce Commission	Environmental Protection Agency	Criminal Justice Information Authority	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Assistance Commission	Other	Total
$ 4,311	$ 83,583	$ 12,197	$ 6,500	$ 13,258	$ 28,760	$ 42,699	$ 77,149	$ 1,609,666
					12,176		459	12,635
				1,463	18		868	272,928
	264,951	2,105	72,433		7,552	31,605	13,655	811,846
683	10,681	30	9	1,484	874	116	4,987	741,408
	1,411		2,024		62		3,780	214,209
			2,852				138	29,469
					16,150		910	53,284
							104	104
	105						591	4,756
$ 4,994	$ 360,731	$ 14,332	$ 83,818	$ 16,205	$ 65,592	$ 74,420	$ 102,641	$ 3,750,305
$ 2,009	$ 7,734	$ 774	$ 5,501	$ 7,056	$ 524	$ 20,775	$ 18,910	$ 318,055
40	7,647	2,476	90,030	2,141	8,010	36	6,340	725,744
432	1,993	639	634	581	263	578	5,798	196,506
	646		7	30			6,466	263,072
							87	623,502
2,481	18,020	3,889	96,172	9,808	8,797	21,389	37,601	2,126,879
81	139,937	454	133	58	13,009	4,824	32,594	1,292,351
	243,494				4,600			438,135
					15,156		896	46,838
			2,852				138	29,469
							561	4,621
2,432	(40,720)	9,989	(15,339)	6,339	24,030	48,207	30,851	(187,988)
2,513	342,711	10,443	(12,354)	6,397	56,795	53,031	65,040	1,623,426
$ 4,994	$ 360,731	$ 14,332	$ 83,818	$ 16,205	$ 65,592	$ 74,420	$ 102,641	$ 3,750,305

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Judicial	Elected Officials	Departments			
	Supreme Court					
	Mandatory Arbitration	Attorney General	Children and Family Services	Commerce and Community Affairs	Conservation	Corrections
Revenues:						
Income taxes						
Sales taxes						
Motor fuel taxes						
Public utility taxes						
Other taxes				$ 10,184	$ 6,121	
Federal government			$ 62,145	193,480	8,327	$ 1,768
Licenses and fees	$ 3,262				25,609	
Interest and other investment income		$ 432		3,134	260	41
Other		5,509		164	3,709	3,346
Total revenues	3,262	5,941	62,145	206,962	44,026	5,155
Expenditures:						
Current:						
Health and social services			151,395			
Education						
Social assistance						
General government		4,801		217,610		
Transportation				109		
Public protection and justice	3,756					11,377
Natural resources and recreation				1,278	40,482	
Debt service:						
Principal			2		89	
Interest					3	
Capital outlays	3	12	743	175	11,140	892
Total expenditures	3,759	4,813	152,140	219,172	51,714	12,269
Excess (deficiency) of revenues over (under) expenditures	(497)	1,128	(89,995)	(12,210)	(7,688)	(7,114)
Other sources (uses) of financial resources:						
Operating transfers-in			115,841	62,897	24,938	6,076
Operating transfers-out		(15)	(17,631)	(75,716)	(10,686)	
Capital lease financing					2	
Net other sources (uses) of financial resources		(15)	98,210	(12,819)	14,254	6,076
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(497)	1,113	8,215	(25,029)	6,566	(1,038)
Fund balances (deficit), July 1, 1992, as previously reported	3,184	12,614	35,908	108,526	42,601	9,156
Reclassification of fund balance						
Fund balances (deficit), July 1, 1992, as restated	3,184	12,614	35,908	108,526	42,601	9,156
Fund balances (deficit), June 30, 1993	$ 2,687	$ 13,727	$ 44,123	$ 83,497	$ 49,167	$ 8,118

Departments (continued)								
Employment Security	Energy and Natural Resources	Insurance	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid	Public Health	Rehabilitation Services
			$ 3,848					
$ 156,252	$ 34		77,219	$ 16		$ 1,218,333	$ 154,175	$ 127,459
		$ 18,802		25,420	$ 6,496		2,593	
1,075	1,264			249	256			
88	6,699	410	20,781	284		150,015	39,842	3,378
157,415	7,997	19,212	101,848	25,969	6,752	1,368,348	196,610	130,837
			103,064		242	47,385	204,975	127,694
						2,451		
179,138						1,247,219		
	201							
		15,125		451	6,847			
	6,545			19,411				
	51	103	87	14	24	19		19
	10	11	6	65		5		4
6,210	97	308	434	1,468	24	2,333	820	1,870
185,348	6,904	15,547	103,591	21,409	7,137	1,299,412	205,795	129,587
(27,933)	1,093	3,665	(1,743)	4,560	(385)	68,936	(9,185)	1,250
17,711	4,866		5,016			1,400	9,275	121
(6,314)	(4,199)	(1,000)	(3,123)	(208)	(7)	(56,950)	(39)	(1,253)
			104			33		
11,397	667	(1,000)	1,997	(208)	(7)	(55,517)	9,236	(1,132)
(16,536)	1,760	2,665	254	4,352	(392)	13,419	51	118
68,169	48,034	12,963	15,118	9,521	10,115	27,645	2,998	433
68,169	48,034	12,963	15,118	9,521	10,115	27,645	2,998	433
$ 51,633	$ 49,794	$ 15,628	$ 15,372	$ 13,873	$ 9,723	$ 41,064	$ 3,049	$ 551

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Departments (Continued)					Agencies, Boards and Authorities
	Revenue	State Police	Transportation	Veterans' Affairs	Other Code Departments	Capital Development Board
Revenues:						
Income taxes	$ 642,417					
Sales taxes	1,484,992					
Motor fuel taxes			$ 1,039,841			
Public utility taxes	222,061					
Other taxes	161,699				$ 14,760	
Federal government		$ 1,064	759,821	$ 7,324	44,444	
Licenses and fees	32,640	12	646,035	8,432	50	$ 4,025
Interest and other investment income	1,632		7,326			
Other	1	17,428	56,955	43	77,588	7,065
Total revenues	2,545,442	18,504	2,509,978	15,799	136,842	11,090
Expenditures:						
Current:						
Health and social services				17,233	44,896	
Education					57,809	
Social assistance	40,627					
General government	2,587,687		177,320		21,447	4,414
Transportation			2,085,071			
Public protection and justice		18,124	52,479		11,670	
Natural resources and recreation	2,600					
Debt service:						
Principal	134		8,929		163	107
Interest	10,767		1,600		27	21
Capital outlays	323	529	42,885	280	390	223
Total expenditures	2,642,138	18,653	2,368,284	17,513	136,402	4,765
Excess (deficiency) of revenues over (under) expenditures	(96,696)	(149)	141,694	(1,714)	440	6,325
Other sources (uses) of financial resources:						
Operating transfers-in	572,990		871,321		9,634	
Operating transfers-out	(474,213)	(5)	(858,407)	(7)	(13,618)	(1)
Capital lease financing	128		9,483		91	137
Net other sources (uses) of financial resources	98,905	(5)	22,397	(7)	(3,893)	136
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	2,209	(154)	164,091	(1,721)	(3,453)	6,461
Fund balances (deficit), July 1, 1992, as previously reported	32,820	6,316	443,900	8,250	30,136	7,989
Reclassification of fund balance						
Fund balances (deficit), July 1, 1992, as restated	32,820	6,316	443,900	8,250	30,136	7,989
Fund balances (deficit), June 30, 1993	$ 35,029	$ 6,162	$ 607,991	$ 6,529	$ 26,683	$ 14,450

Agencies, Boards and Authorities (continued)						Higher Education		
Illinois Commerce Commission	Environmental Protection Agency	Criminal Justice Information Authority	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Assistance Commission	Other	Total
								$ 642,417
							$ 999	1,485,991
				$ 16,724				1,056,565
$ 13,974								236,035
530				9,810	$ 18,383		10,991	236,326
183	$ 114,392	$ 19,032	$ 803,636		8,399	$ 83,183	186,714	4,027,400
9,218	26,447	5,088	10,583	3,077	23	7,485	39,350	874,647
	4,976	324			948	1,270	1,137	24,324
1,130	10,334		4,248	6	17,219		29,526	455,768
25,035	156,149	24,444	818,467	29,617	44,972	91,938	268,717	9,039,473
	253						48,062	745,199
			812,328			73,473	16,267	962,328
							11,871	1,478,855
	1,473			523			175,761	3,191,237
							16,244	2,101,424
22,095	393	15,819		11,594	21,087		40,380	231,197
906	85,433			20,461			18,595	195,711
198	101	100		66	16	57	406	10,685
13	16	5		9		3	39	12,604
530	1,903	305	508	645	72	825	6,712	82,659
23,742	89,572	16,229	812,836	33,298	21,175	74,358	334,337	9,011,899
1,293	66,577	8,215	5,631	(3,681)	23,797	17,580	(65,620)	27,574
750	63,434		161				79,837	1,846,268
(1,000)	(4,109)	(8,155)	(7,688)	(1,948)	(328)	(71)	(12,879)	(1,559,570)
196	96	286		228	24		1,311	12,119
(54)	59,421	(7,869)	(7,527)	(1,720)	(304)	(71)	68,269	298,817
1,239	125,998	346	(1,896)	(5,401)	23,493	17,509	2,649	326,391
1,274	216,713	10,097	(10,458)	11,798	33,302	35,522	63,620	1,298,264
							(1,229)	(1,229)
1,274	216,713	10,097	(10,458)	11,798	33,302	35,522	62,391	1,297,035
$ 2,513	$ 342,711	$ 10,443	$ (12,354)	$ 6,397	$ 56,795	$ 53,031	$ 65,040	$ 1,623,426

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the Attorney General
June 30, 1993
(Expressed in Thousands)

	Response Contractors Indemnification	Violent Crime Victims Assistance	Total
Assets:			
Cash and cash equivalents	$ 6,993	$ 6,200	$ 13,193
Receivables, net:			
Intergovernmental		20	20
Other	19	423	442
Due from other funds	145	9	154
Total assets	$ 7,157	$ 6,652	$ 13,809
Liabilities:			
Accounts payable and accrued liabilities		$ 47	$ 47
Intergovernmental payable		8	8
Due to other funds		27	27
Total liabilities		82	82
Fund balances:			
Reserved for encumbrances		15	15
Unreserved, undesignated	$ 7,157	6,555	13,712
Total fund balances	7,157	6,570	13,727
Total liabilities and fund balances	$ 7,157	$ 6,652	$ 13,809

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Office of the Attorney General
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Response Contractors Indemnification	Violent Crime Victims Assistance	Total
Revenues:			
Interest and other investment income	$ 219	$ 213	$ 432
Other	966	4,543	5,509
Total revenues	1,185	4,756	5,941
Expenditures:			
Current:			
General government		4,801	4,801
Capital outlays		12	12
Total expenditures		4,813	4,813
Excess (deficiency) of revenues over (under) expenditures	1,185	(57)	1,128
Other (uses) of financial resources:			
Operating transfers-out		(15)	(15)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	1,185	(72)	1,113
Fund balances, July 1, 1992	5,972	6,642	12,614
Fund balances, June 30, 1993	$ 7,157	$ 6,570	$ 13,727

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Children and Family Services
June 30, 1993
(Expressed in Thousands)

	Child Welfare Services	Child Care And Development	DCFS Training	DCFS Childrens' Services	DCFS Federal Projects	Total
Assets:						
Cash and cash equivalents	$ 1,352	$ 349	$ 522	$ 6,141	$ 965	$ 9,329
Intergovernmental receivables, net	924	7,559	3,153	45,362	954	57,952
Due from other funds					235	235
Total assets	$ 2,276	$ 7,908	$ 3,675	$ 51,503	$ 2,154	$ 67,516
Liabilities:						
Accounts payable and accrued liabilities	$ 1,859	$ 7,871	$ 435	$ 7,565	$ 1,545	$ 19,275
Intergovernmental payables	10	12	528	121	27	698
Due to other funds	407	25	1,781	625	123	2,961
Deferred revenues					459	459
Total liabilities	2,276	7,908	2,744	8,311	2,154	23,393
Fund balances (deficit):						
Reserved for encumbrances		1,863	86			1,949
Unreserved, undesignated		(1,863)	845	43,192		42,174
Total fund balances		--	931	43,192		44,123
Total liabilities and fund balances	$ 2,276	$ 7,908	$ 3,675	$ 51,503	$ 2,154	$ 67,516

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Children and Family Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Child Welfare Services	Child Care and Development	DCFS Training	DCFS Children's Services	DCFS Federal Projects	Total
Revenues:						
Federal government	$ 11,000	$ 29,357	$ 4,396	$ 9,662	$ 7,730	$ 62,145
Total revenues	11,000	29,357	4,396	9,662	7,730	62,145
Expenditures:						
Current:						
Health and social services	10,944	27,912	5,479	93,742	13,318	151,395
Debt service:						
Principal	2					2
Capital outlays	54	35	75	530	49	743
Total expenditures	11,000	27,947	5,554	94,272	13,367	152,140
Excess (deficiency) of revenues over (under) expenditures		1,410	(1,158)	(84,610)	(5,637)	(89,995)
Other sources (uses) of financial resources:						
Operating transfers-in			1,649	108,555	5,637	115,841
Operating transfers-out		(1,410)	(2)	(16,219)		(17,631)
Net other sources (uses) of financial resources		(1,410)	1,647	92,336	5,637	98,210
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	489	7,726	--	8,215
Fund balances, July 1, 1992			442	35,466		35,908
Fund balances, June 30, 1993	$ --	$ --	$ 931	$ 43,192	$ --	$ 44,123

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1993
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	New Technology Recovery	Tourism Promotion	Community Development/ Small Cities Block Grant	Job Training Partnership	Build Illinois Purposes
Assets:						
Cash and cash equivalents	$ 18,512	$ 1,509	$ 7,140	$ 424	$ 1,973	$ 6,227
Receivables, net:						
Taxes	42					
Intergovernmental				3,646	13,603	
Other		4				
Due from other funds			2,107			
Loans and notes receivable		729		1,017		
Other assets		1,330				
Total assets	$ 18,554	$ 3,572	$ 9,247	$ 5,087	$ 15,576	$ 6,227
Liabilities:						
Accounts payable and accrued liabilities			$ 4,860	$ 4,050	$ 15,440	
Intergovernmental payables			5	1	34	
Due to other funds			27	19	102	$ 28
Total liabilities			4,892	4,070	15,576	28
Fund balances (deficits):						
Reserved for:						
Encumbrances		$ 57	174	4,099	4,652	3,438
Long term potion of loans and notes receivable		575		730		
Other		1,330				
Unreserved, undesignated	$ 18,554	1,610	4,181	(3,812)	(4,652)	2,761
	18,554	3,572	4,355	1,017	--	6,199
Total liabilities and fund balances	$ 18,554	$ 3,572	$ 9,247	$ 5,087	$ 15,576	$ 6,227

Build Illinois Loan Programs	Public Infrastructure Consolidated Loan Revolving	Total
$ 27,323	$ 3,043	$ 66,151
		42
		17,249
74	8	86
		2,107
12,369	5,728	19,843
1,255		2,585
$ 41,021	$ 8,779	$ 108,063
		$ 24,350
		40
		176
		24,566
$ 600		13,020
9,275	$ 4,795	15,375
1,255		2,585
29,891	3,984	52,517
41,021	8,779	83,497
$ 41,021	$ 8,779	$ 108,063

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	New Technology Recovery	Tourism Promotion	Community Development/ Small Cities Block Grant	Job Training Partnership	Build Illinois Purposes
Revenues:						
Other taxes	$ 10,184					
Federal government				$ 36,376	$ 157,104	
Interest and other investment income		$ 1,227				
Other			$ 11	1	38	
Total revenues	10,184	1,227	11	36,377	157,142	
Expenditures:						
Current:						
General government		733	18,804	37,223	157,135	$ 2,603
Transportation						109
Natural resources and recreation						1,278
Capital outlays			19		6	150
Total expenditures		733	18,823	37,223	157,141	4,140
Excess (deficiency) of revenues over (under) expenditures	10,184	494	(18,812)	(846)	1	(4,140)
Other sources (uses) of financial resources:						
Operating transfers-in	27,410		19,140			16,200
Operating transfers-out	(35,387)		(47)	(16)	(1)	(40,262)
Net other sources (uses) of financial resources	(7,977)		19,093	(16)	(1)	(24,062)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	2,207	494	281	(862)	--	(28,202)
Fund balances, July 1, 1992	16,347	3,078	4,074	1,879		34,401
Fund balances, June 30, 1993	$ 18,554	$ 3,572	$ 4,355	$ 1,017	$ --	$ 6,199

Build Illinois Loan Programs	Public Infrastructure Consolidated Loan Revolving	Total
		$ 10,184
		193,480
$ 1,621	$ 286	3,134
114		164
1,735	286	206,962
689	423	217,610
		109
		1,278
		175
689	423	219,172
1,046	(137)	(12,210)
	147	62,897
(2)	(1)	(75,716)
(2)	146	(12,819)
1,044	9	(25,029)
39,977	8,770	108,526
$ 41,021	$ 8,779	$ 83,497

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1993
(Expressed in Thousands)

	State Boating Act	State Parks	Wildlife and Fish	Open Space Lands Acquisition & Development
Assets:				
Cash and cash equivalents	$ 3,442	$ 2,085	$ 8,422	$ 9,019
Receivables, net:				
Intergovernmental	171		1,921	
Other	5	184	768	
Due from other funds	420			
Inventories			1,321	
Other assets	20		53	
Total assets	$ 4,058	$ 2,269	$ 12,485	$ 9,019
Liabilities:				
Accounts payable and accrued liabilities	$ 440	$ 790	$ 1,295	$ 20
Intergovernmental payables	83	6	28	1
Due to other funds	176	125	1,264	3
Total liabilities	699	921	2,587	24
Fund balances:				
Reserved for:				
Encumbrances	2,099	82	742	3,078
Inventories			1,321	
Other	20		53	
Unreserved, undesignated	1,240	1,266	7,782	5,917
Total fund balances	3,359	1,348	9,898	8,995
Total liabilities and fund balances	$ 4,058	$ 2,269	$ 12,485	$ 9,019

Forestry Development	Park and Conservation	Total
$ 2,399	$ 23,568	$ 48,935
410		2,502
6		963
	556	976
		1,321
	48	121
$ 2,815	$ 24,172	$ 54,818
$ 13	$ 1,330	$ 3,888
	10	128
25	42	1,635
38	1,382	5,651
633	11,361	17,995
		1,321
	48	121
2,144	11,381	29,730
2,777	22,790	49,167
$ 2,815	$ 24,172	$ 54,818

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Conservation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Boating Act	State Parks	Wildlife and Fish	Open Space Lands Acquisition & Development
Revenues:				
Other taxes				$ 6,121
Federal government	$ 491		$ 7,127	
Licenses and fees	2,253	$ 2,702	15,406	
Interest and other investment income			260	
Other	84	1,499	2,088	
Total revenues	2,828	4,201	24,881	6,121
Expenditures:				
Current:				
Natural resources and recreation	6,424	3,798	19,978	1,541
Debt service:				
Principal			89	
Interest			3	
Capital outlays	1,890	499	1,106	1
Total expenditures	8,314	4,297	21,176	1,542
Excess (deficiency) of revenues over (under) expenditures	(5,486)	(96)	3,705	4,579
Other sources (uses) of financial resources:				
Operating transfers-in	4,938			
Operating transfers-out	(5)	(2)	(4,156)	(4)
Capital lease financing			2	
Net other sources (uses) of financial resources	4,933	(2)	(4,154)	(4)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(553)	(98)	(449)	4,575
Fund balances, July 1, 1992	3,912	1,446	10,347	4,420
Fund balances, June 30, 1993	$ 3,359	$ 1,348	$ 9,898	$ 8,995

Forestry Development	Park and Conservation	Total
		$ 6,121
$ 709		8,327
733	$ 4,515	25,609
		260
38		3,709
1,480	4,515	44,026
788	7,953	40,482
		89
		3
114	7,530	11,140
902	15,483	51,714
578	(10,968)	(7,688)
	20,000	24,938
(1)	(6,518)	(10,686)
		2
(1)	13,482	14,254
577	2,514	6,566
2,200	20,276	42,601
$ 2,777	$ 22,790	$ 49,167

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Corrections
June 30, 1993
(Expressed in Thousands)

	Correctional Recoveries Trust	Correctional School District Education	Resident's and Employee's Benefit	Total
Assets:				
Cash and cash equivalents	$ 2,983	$ 2,379	$ 810	$ 6,172
Other receivables, net			2	2
Due from other funds	103	456	2,743	3,302
Total assets	$ 3,086	$ 2,835	$ 3,555	$ 9,476
Liabilities:				
Accounts payable and accrued liabilities	$ 785	$ 474	$ 32	$ 1,291
Intergovernmental payables		4		4
Due to other funds	22	41		63
Total liabilities	807	519	32	1,358
Fund balances:				
Unreserved, undesignated	2,279	2,316	3,523	8,118
Total fund balances	2,279	2,316	3,523	8,118
Total liabilities and fund balances	$ 3,086	$ 2,835	$ 3,555	$ 9,476

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Corrections
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Correctional Recoveries Trust	Correctional School District Education	Resident's and Employee's Benefit	Total
Revenues:				
Federal government	$ 1,743	$ 25		$ 1,768
Interest and other investment income			$ 41	41
Other	1,690		1,656	3,346
Total revenues	3,433	25	1,697	5,155
Expenditures:				
Current:				
Public protection and justice	3,719	4,828	2,830	11,377
Capital outlays	359	205	328	892
Total expenditures	4,078	5,033	3,158	12,269
(Deficiency) of revenues (under) expenditures	(645)	(5,008)	(1,461)	(7,114)
Other sources of financial resources:				
Operating transfers-in		4,532	1,544	6,076
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(645)	(476)	83	(1,038)
Fund balances, July 1, 1992	2,924	2,792	3,440	9,156
Fund balances, June 30, 1993	$ 2,279	$ 2,316	$ 3,523	$ 8,118

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Employment Security
June 30, 1993
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Employment Security Administration	Total
Assets:				
Cash and cash equivalents	$ 18,186	$ 14,164	$ 9,534	$ 41,884
Receivables, net:				
Intergovernmental	16,289			16,289
Other		423	25	448
Due from other funds	6,373	4,302	48	10,723
Inventories	2,064			2,064
Total assets	$ 42,912	$ 18,889	$ 9,607	$ 71,408
Liabilities:				
Accounts payable and accrued liabilities	$ 10,685	$ 455		$ 11,140
Intergovernmental payables	290			290
Due to other funds	2,120	6,225		8,345
Total liabilities	13,095	6,680		19,775
Fund balances:				
Reserved for:				
Encumbrance	5,530	661		6,191
Inventories	2,064			2,064
Unreserved, undesignated	22,223	11,548	$ 9,607	43,378
Total fund balances	29,817	12,209	9,607	51,633
Total liabilities and fund balances	$ 42,912	$ 18,889	$ 9,607	$ 71,408

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Employment Security
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Employment Security Administration	Total
Revenues:				
Federal government	$ 156,252			$ 156,252
Interest and other investment income		$ 786	$ 289	1,075
Other	88			88
Total revenues	156,340	786	289	157,415
Expenditures:				
Current:				
Social assistance	175,735	3,403		179,138
Capital outlays	5,757	453		6,210
Total expenditures	181,492	3,856		185,348
Excess (deficiency) of revenues over (under) expenditures	(25,152)	(3,070)	289	(27,933)
Other sources (uses) of financial resources:				
Operating transfers-in	6,225	11,449	37	17,711
Operating transfers-out	(89)	(6,225)		(6,314)
Net other sources (uses) of financial resources	6,136	5,224	37	11,397
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(19,016)	2,154	326	(16,536)
Fund balances, July 1, 1992	48,833	10,055	9,281	68,169
Fund balances, June 30, 1993	$ 29,817	$ 12,209	$ 9,607	$ 51,633

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Energy and Natural Resources
June 30, 1993
(Expressed In Thousands)

	Solid Waste Management Revolving Loan	Petroleum Violation	Coal Technology Development Assistance	Total
Assets:				
Cash and cash equivalents	$ 607	$ 36,549	$ 4,932	$ 42,088
Other receivables, net		100	6,334	6,434
Due from other funds		5	129	134
Loans and notes receivable	1,626	4		1,630
Total assets	$ 2,233	$ 36,658	$ 11,395	$ 50,286
Liabilities:				
Accounts payable and accrued liabilities		$ 310	$ 21	$ 331
Due to other funds		161		161
Total liabilities		471	21	492
Fund balances:				
Reserved for:				
Encumbrances		47	1	48
Long-term portion of loans and notes receivable	$ 1,252			1,252
Unreserved, undesignated	981	36,140	11,373	48,494
Total fund balances	2,233	36,187	11,374	49,794
Total liabilities and fund balances	$ 2,233	$ 36,658	$ 11,395	$ 50,286

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Energy and Natural Resources
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Solid Waste Management Revolving Loan	Petroleum Violation	Coal Technology Development Assistance	Total
Revenues:				
Federal government		$ 34		$ 34
Interest and other investment income	$ 19	1,245		1,264
Other	66	6,633		6,699
Total revenues	85	7,912		7,997
Expenditures:				
Current:				
General government		201		201
Natural resources and recreation		5,818	$ 727	6,545
Debt service:				
Principal		50	1	51
Interest		10		10
Capital outlays		79	18	97
Total expenditures		6,158	746	6,904
Excess (deficiency) of revenues over (under) expenditures	85	1,754	(746)	1,093
Other sources (uses) of financial resources:				
Operating transfers-in			4,866	4,866
Operating transfers-out		(1)	(4,198)	(4,199)
Net other sources (uses) of financial resources		(1)	668	667
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	85	1,753	(78)	1,760
Fund balances, July 1, 1992	2,148	34,434	11,452	48,034
Fund balances, June 30, 1993	$ 2,233	$ 36,187	$ 11,374	$ 49,794

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Insurance
June 30, 1993
(Expressed in Thousands)

	Insurance Producers Administration	Insurance Financial Regulation	Total
Assets:			
Cash and cash equivalents	$ 5,422	$ 11,671	$ 17,093
Other receivables, net	89	131	220
Total assets	$ 5,511	$ 11,802	$ 17,313
Liabilities:			
Accounts payable and accrued liabilities	$ 449	$ 420	$ 869
Intergovernmental payables	14	17	31
Due to other funds	151	159	310
Deferred revenues	475		475
Total liabilities	1,089	596	1,685
Fund balances:			
Unreserved, undesignated	4,422	11,206	15,628
Total fund balances	4,422	11,206	15,628
Total liabilities and fund balances	$ 5,511	$ 11,802	$ 17,313

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Insurance
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Insurance Producers Administration	Insurance Financial Regulation	Total
Revenues:			
Licenses and fees	$ 7,726	$ 11,076	$ 18,802
Other	237	173	410
Total revenues	7,963	11,249	19,212
Expenditures:			
Current:			
Public protection and justice	6,865	8,260	15,125
Debt service:			
Principal	83	20	103
Interest	11		11
Capital outlays	173	135	308
Total expenditures	7,132	8,415	15,547
Excess of revenues over expenditures	831	2,834	3,665
Other (uses) of financial resources:			
Operating transfers-out	(750)	(250)	(1,000)
Excess of revenues over expenditures and other (uses) of financial resources	81	2,584	2,665
Fund balances, July 1, 1992	4,341	8,622	12,963
Fund balances, June 30, 1993	$ 4,422	$ 11,206	$ 15,628

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health and Developmental Disabilities
June 30, 1993
(Expressed in Thousands)

	Mental Health	Mental Health Accounts Receivable Trust	DMHDD Federal Projects	Alcohol Drug Abuse & Mental Health Services Block Grant	Total
Assets:					
Cash and cash equivalents	$ 3,874	$ 2,069	$ 2,920	$ 1,037	$ 9,900
Receivables, net:					
Taxes	888				888
Intergovernmental	644		90	3,245	3,979
Other	5,213				5,213
Due from other funds	1,083	140		3	1,226
Total assets	$ 11,702	$ 2,209	$ 3,010	$ 4,285	$ 21,206
Liabilities:					
Accounts payable and accrued liabilities	$ 507	$ 72	$ 489	$ 3,940	$ 5,008
Intergovernmental payables	11	4	1	114	130
Due to other funds	173	19	44	231	467
Deferred revenues			229		229
Total liabilities	691	95	763	4,285	5,834
Fund balances:					
Reserved for encumbrances	537	21	260		818
Unreserved, undesignated	10,474	2,093	1,987		14,554
Total fund balances	11,011	2,114	2,247		15,372
Total liabilities and fund balances	$ 11,702	$ 2,209	$ 3,010	$ 4,285	$ 21,206

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Mental Health	Mental Health Accounts Receivable Trust	DMHDD Federal Projects	Alcohol Drug Abuse & Mental Health Services Block Grant	Total
Revenues:					
Other taxes	$ 3,848				$ 3,848
Federal government	9,319		$ 2,307	$ 65,593	77,219
Other	20,780		1		20,781
Total revenues	33,947		2,308	65,593	101,848
Expenditures:					
Current:					
Health and social services	32,020	$ 1,117	4,416	65,511	103,064
Debt service:					
Principal	42		2	43	87
Interest	3			3	6
Capital outlays	10	3	312	109	434
Total expenditures	32,075	1,120	4,730	65,666	103,591
Excess (deficiency) of revenues over (under) expenditures	1,872	(1,120)	(2,422)	(73)	(1,743)
Other sources (uses) of financial resources:					
Operating transfers-in		2,754	2,262		5,016
Operating transfers-out	(3,049)		(43)	(31)	(3,123)
Proceeds from capital lease financing				104	104
Net other sources (uses) of financial resources	(3,049)	2,754	2,219	73	1,997
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(1,177)	1,634	(203)	--	254
Fund balances, July 1, 1992	12,188	480	2,450		15,118
Fund balances, June 30, 1993	$ 11,011	$ 2,114	$ 2,247	$ --	$ 15,372

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Nuclear Safety
June 30, 1993
(Expressed in Thousands)

	Radiation Protection	Nuclear Safety Emergency Preparedness	Radioactive Waste Facility Development and Operation	Radioactive Waste Facility Closure and Compensation	Total
Assets:					
Cash and cash equivalents	$ 2,142	$ 6,987	$ 11,420	$ 2,779	$ 23,328
Receivables, net:					
Intergovernmental		4			4
Other receivables	6	16		8	30
Due from other funds	21				21
Total assets	$ 2,169	$ 7,007	$ 11,420	$ 2,787	$ 23,383
Liabilities:					
Accounts payable and accrued liabilities	$ 79	$ 463	$ 751		$ 1,293
Intergovernmental payables	3	43	4		50
Due to other funds	18	210	49		277
Deferred revenues		6,590	1,300		7,890
Total liabilities	100	7,306	2,104		9,510
Fund balances (deficit):					
Reserved for encumbrances	137	462	22		621
Unreserved, undesignated	1,932	(761)	9,294	$ 2,787	13,252
Total fund balances (deficit)	2,069	(299)	9,316	2,787	13,873
Total liabilities and fund balances	$ 2,169	$ 7,007	$ 11,420	$ 2,787	$ 23,383

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Nuclear Safety
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Radiation Protection	Nuclear Safety Emergency Preparedness	Radioactive Waste Facility Development and Operation	Radioactive Waste Facility Closure and Compensation	Total
Revenues:					
Federal government		$ 16			$ 16
Licenses and fees	$ 2,578	12,730	$ 9,850	$ 262	25,420
Interest and other investment income	59	102		88	249
Other	32		252		284
Total revenues	2,669	12,848	10,102	350	25,969
Expenditures:					
Current:					
Public protection and justice		451			451
Natural resources and recreation	1,730	10,893	6,788		19,411
Debt service:					
Principal		14			14
Interest		65			65
Capital outlays	117	1,106	245		1,468
Total expenditures	1,847	12,529	7,033		21,409
Excess of revenues over expenditures	822	319	3,069	350	4,560
Other (uses) of financial resources:					
Operating transfers-out	(47)		(161)		(208)
Excess of revenues over expenditures and other (uses) of financial resources	775	319	2,908	350	4,352
Fund balances (deficit), July 1, 1992	1,294	(618)	6,408	2,437	9,521
Fund balances (deficit), June 30, 1993	$ 2,069	$ (299)	$ 9,316	$ 2,787	$ 13,873

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Professional Regulation
June 30, 1993
(Expressed in Thousands)

	State Medical Disciplinary	Nurse Dedicated and Professional	Total
Assets:			
Cash and cash equivalents	$ 6,803	$ 3,194	$ 9,997
Other receivables, net	100	16	116
Total assets	$ 6,903	$ 3,210	$ 10,113
Liabilities:			
Accounts payable and accrued liabilities	$ 176	$ 100	$ 276
Intergovernmental payables	8	4	12
Due to other funds	64	38	102
Total liabilities	248	142	390
Fund balances:			
Reserved for encumbrances	56	15	71
Unreserved, undesignated	6,599	3,053	9,652
Total fund balances	6,655	3,068	9,723
Total liabilities and fund balances	$ 6,903	$ 3,210	$ 10,113

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Professional Regulation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Medical Disciplinary	Nurse Dedicated and Professional	Total
Revenues:			
Licenses and fees	$ 4,695	$ 1,801	$ 6,496
Interest and other investment income	159	97	256
Total revenues	4,854	1,898	6,752
Expenditures:			
Current:			
Health and social services		242	242
Public protection and justice	4,399	2,448	6,847
Debt service:			
Principal	2	22	24
Capital outlays	7	17	24
Total expenditures	4,408	2,729	7,137
Excess (deficiency) of revenues over (under) expenditures	446	(831)	(385)
Other (uses) of financial resources:			
Operating transfers-out	(7)		(7)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	439	(831)	(392)
Fund balances, July 1, 1992	6,216	3,899	10,115
Fund balances, June 30, 1993	$ 6,655	$ 3,068	$ 9,723

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1993
(Expressed in Thousands)

	Immigration Reform and Control	Special Purposes Trust	Local Initiative	Child Support Enforcement Trust	Food Stamp and Commodity	Total
Assets:						
Cash and cash equivalents	$ 145	$ 3,041	$ 1,759	$ 28,521	$ 162,591	$ 196,057
Receivables, net:						
Intergovernmental	16,938	7,272		414		24,624
Other				636,274		636,274
Due from other funds		405	2,000			2,405
Inventories					2,246	2,246
Total assets	$ 17,083	$ 10,718	$ 3,759	$ 665,209	$ 164,837	$ 861,606
Liabilities:						
Accounts payable and accrued liabilities	$ 712	$ 6,189	$ 2,202	$ 13,815		$ 22,918
Intergovernmental payables	1,238	8		5,143		6,389
Due to other funds	3,278	724		1,748		5,750
Deferred revenues		27			$ 162,591	162,618
Other liabilities				622,867		622,867
Total liabilities	5,228	6,948	2,202	643,573	162,591	820,542
Fund balances:						
Reserved for:						
Encumbrances	8			2,522		2,530
Inventories					2,246	2,246
Unreserved, undesignated	11,847	3,770	1,557	19,114		36,288
Total fund balances	11,855	3,770	1,557	21,636	2,246	41,064
Total liabilities and fund balances	$ 17,083	$ 10,718	$ 3,759	$ 665,209	$ 164,837	$ 861,606

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Public Aid
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Immigration Reform and Control	Special Purposes Trust	Local Initiative	Child Support Enforcement Trust	Food Stamp and Commodity	Total
Revenues:						
Federal government	$ 30,315	$ 62,944	$ 20,106	$ 13,711	$ 1,091,257	$ 1,218,333
Other		70		149,945		150,015
Total revenues	30,315	63,014	20,106	163,656	1,091,257	1,368,348
Expenditures:						
Current:						
Health and social services	1,853	26,373	19,159			47,385
Education	2,451					2,451
Social assistance				154,388	1,092,831	1,247,219
Debt service:						
Principal		3		16		19
Interest		1		4		5
Capital outlays	7	621		1,705		2,333
Total expenditures	4,311	26,998	19,159	156,113	1,092,831	1,299,412
Excess (deficiency) of revenues over (under) expenditures	26,004	36,016	947	7,543	(1,574)	68,936
Other sources (uses) of financial resources:						
Operating transfers-in		1,400				1,400
Operating transfers-out	(14,149)	(34,703)	(56)	(8,042)		(56,950)
Proceeds from capital lease financing		13		20		33
Net other sources (uses) of financial resources	(14,149)	(33,290)	(56)	(8,022)		(55,517)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	11,855	2,726	891	(479)	(1,574)	13,419
Fund balances, July 1, 1992		1,044	666	22,115	3,820	27,645
Fund balances, June 30, 1993	$ 11,855	$ 3,770	$ 1,557	$ 21,636	$ 2,246	$ 41,064

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1993
(Expressed in Thousands)

	Public Health Services	USDA Women, Infants, and Children	Maternal and Child Health Services Block Grant	Metabolic Screening Treatment	Total
Assets:					
Cash and cash equivalents	$ 3,558	$ 5,917	$ 907	$ 2,084	$ 12,466
Receivables, net:					
Intergovernmental	1,345	89			1,434
Other	212	16,662	2,824	1,070	20,768
Due from other funds	296				296
Inventories	450	1,348	111	211	2,120
Total assets	$ 5,861	$ 24,016	$ 3,842	$ 3,365	$ 37,084
Liabilities:					
Accounts payable and accrued liabilities	$ 3,775	$ 6,415	$ 45	$ 298	$ 10,533
Intergovernmental payables	606	3,036		6	3,648
Due to other funds	356	106	20	12	494
Deferred revenues	1,124	14,459	3,777		19,360
Total liabilities	5,861	24,016	3,842	316	34,035
Fund balances (deficits):					
Reserved for:					
Encumbrances	247	761	44	191	1,243
Inventories	450	1,348	111	211	2,120
Unreserved, undesignated	(697)	(2,109)	(155)	2,647	(314)
Total fund balances	--	--	--	3,049	3,049
Total liabilities and fund balances	$ 5,861	$ 24,016	$ 3,842	$ 3,365	$ 37,084

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Public Health
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Public Health Services	Women, Infants, and Children	Maternal and Child Health Services Block Grant	Metabolic Screening Treatment	Total
Revenues:					
Federal government	$ 26,227	$ 108,688	$ 19,260		$ 154,175
Licenses and fees				$ 2,593	2,593
Other		39,769		73	39,842
Total revenues	26,227	148,457	19,260	2,666	196,610
Expenditures:					
Current:					
Health and social services	35,118	148,038	19,207	2,612	204,975
Capital outlays	384	419	14	3	820
Total expenditures	35,502	148,457	19,221	2,615	205,795
Excess (deficiency) of revenues over (under) expenditures	(9,275)	--	39	51	(9,185)
Other sources (uses) of financial resources:					
Operating transfers-in	9,275				9,275
Operating transfers-out			(39)		(39)
Net other sources (uses) of financial resources	9,275		(39)		9,236
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	--	51	51
Fund balances, July 1, 1992				2,998	2,998
Fund balances, June 30, 1993	$ --	$ --	$ --	$ 3,049	$ 3,049

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Rehabilitation Services
June 30, 1993
(Expressed in Thousands)

	Veterans Rehabilitation	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Assets:				
Cash and cash equivalents	$ 538	$ 3,158	$ 261	$ 3,957
Receivables, net:				
Intergovernmental		441	3,941	4,382
Other	3,800	145		3,945
Due from other funds	48	34		82
Total assets	$ 4,386	$ 3,778	$ 4,202	$ 12,366
Liabilities:				
Accounts payable and accrued liabilities	$ 24	$ 2,482	$ 3,636	$ 6,142
Intergovernmental payables	2	297	64	363
Due to other funds	9	979	502	1,490
Deferred revenues	3,800	20		3,820
Total liabilities	3,835	3,778	4,202	11,815
Fund balances (deficits):				
Reserved for encumbrances	1	646	201	848
Unreserved, undesignated	550	(646)	(201)	(297)
Total fund balances	551	--	--	551
Total liabilities and fund balances	$ 4,386	$ 3,778	$ 4,202	$ 12,366

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Rehabilitation Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Veterans Rehabilitation	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Revenues:				
Federal government		$ 76,650	$ 50,809	$ 127,459
Other	$ 3,088	289	1	3,378
Total revenues	3,088	76,939	50,810	130,837
Expenditures:				
Current:				
Health and social services	3,039	74,496	50,159	127,694
Debt service:				
Principal		19		19
Interest		4		4
Capital outlays	16	1,203	651	1,870
Total expenditures	3,055	75,722	50,810	129,587
Excess of revenues over expenditures	33	1,217	--	1,250
Other sources (uses) of financial resources:				
Operating transfers-in	86	35		121
Operating transfers-out	(1)	(1,252)		(1,253)
Net other sources (uses) of financial resources	85	(1,217)		(1,132)
Excess of revenues over expenditures and net other sources (uses) of financial resources	118	--	--	118
Fund balances, July 1, 1992	433			433
Fund balances, June 30, 1993	$ 551	$ --	$ --	$ 551

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1993
(Expressed in Thousands)

	Illinois Gaming Law Enforcement	State Gaming	State & Local Sales Tax Reform	RTA Occupation Use Tax Replacement	County & Mass Transit District
Assets:					
Cash and cash equivalents	$ 2,212	$ 15,615	$ 20,555	$ 818	$ 26,097
Receivables, net:					
Taxes	753	961	14,538		21,360
Intergovernmental					
Other					
Due from other funds				3,275	
Total assets	$ 2,965	$ 16,576	$ 35,093	$ 4,093	$ 47,457
Liabilities:					
Accounts payable and accrued liabilities	$ 78	$ 208			
Intergovernmental payables	948	8,373	$ 6,562	$ 4,093	$ 24,191
Due to other funds	42	3,142	26,192		19,368
Deferred revenues	2		2,339		3,898
Other liabilities					
Total liabilities	1,070	11,723	35,093	4,093	47,457
Fund balances (deficit):					
Reserved for encumbrances		7			
Unreserved, undesignated	1,895	4,846			
Total fund balances	1,895	4,853			
Total liabilities and fund balances	$ 2,965	$ 16,576	$ 35,093	$ 4,093	$ 47,457

Local Government Tax	Illinois Sports Facilities	Horse Racing Tax Allocation	Nursing Home Grant Assistance	Local Government Distributive	Local Government Distributive Surcharge	Personal Property Tax Replacement	Build Illinois	Total
$ 132,313	$ 1,625	$ 3,247	$ 18,773	$ 8,785	$ 24,994	$ 144,252	$ 6,330	$ 405,616
66,276	1,625	29		1,293	3,223	39,761	22,732	172,551
						44,192		44,192
			224			139	36	399
	625			58,859			9,450	72,209
$ 198,589	$ 3,875	$ 3,276	$ 18,997	$ 68,937	$ 28,217	$ 228,344	$ 38,548	$ 694,967
		$ 1,457	$ 17,548			$ 1,338	$ 7,660	$ 28,289
$ 179,877	$ 3,875	28		$ 67,412	$ 27,437	189,033		511,829
		650	206	625		19,991		70,216
18,712				352	780	17,982	4,991	49,056
				548				548
198,589	3,875	2,135	17,754	68,937	28,217	228,344	12,651	659,938
		2	305	548				862
		1,139	938	(548)			25,897	34,167
		1,141	1,243	--			25,897	35,029
$ 198,589	$ 3,875	$ 3,276	$ 18,997	$ 68,937	$ 28,217	$ 228,344	$ 38,548	$ 694,967

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Revenue
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Illinois Gaming Law Enforcement	State Gaming	State & Local Sales Tax Reform	RTA Occupation Use Tax Replacement	County & Mass Transit District
Revenues:					
Income taxes					
Sales taxes			$ 122,069		$ 191,708
Public utility taxes					
Other taxes	$ 3,251	$ 88,041			
Licenses and fees	440	1,374			
Interest and other investment income					
Other		1			
Total revenues	3,691	89,416	122,069		191,708
Expenditures:					
Current:					
Social assistance					
General government	2,866	30,552	23,268	$ 12,349	191,708
Natural resources and recreation					
Debt service:					
Principal					
Interest					
Capital outlays	1	138			
Total expenditures	2,867	30,690	23,268	12,349	191,708
Excess (deficiency) of revenues over (under) expenditures	824	58,726	98,801	(12,349)	--
Other sources (uses) of financial resources:					
Operating transfers-in				12,349	
Operating transfers-out	(1)	(55,137)	(98,801)		
Proceeds from capital lease financing					
Net other sources (uses) of financial resources	(1)	(55,137)	(98,801)	12,349	
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	823	3,589	--	--	--
Fund balances, July 1, 1992	1,072	1,264			
Fund balances, June 30, 1993	$ 1,895	$ 4,853	$ --	$ --	$ --

Local Government Tax	Illinois Sports Facilities	Horse Racing Tax Allocation	Nursing Home Grant Assistance	Local Government Distributive	Local Government Distributive Surcharge	Personal Property Tax Replacement	Build Illinois	Total
					$ 196,878	$ 445,539		$ 642,417
$ 906,665				$ 17,090			$ 247,460	1,484,992
						222,061	-	222,061
	$ 13,000	$ 4,660					52,747	161,699
			$ 30,826					32,640
			44			1,190	398	1,632
								1
906,665	13,000	4,660	30,870	17,090	196,878	668,790	300,605	2,545,442
			40,627					40,627
906,665	18,000	1,208		520,664	196,878	657,831	25,698	2,587,687
		2,600						2,600
						134		134
						10,767		10,767
						184		323
906,665	18,000	3,808	40,627	520,664	196,878	668,916	25,698	2,642,138
--	(5,000)	852	(9,757)	(503,574)	--	(126)	274,907	(96,696)
	5,000		11,000	508,593			36,048	572,990
		(650)		(5,019)		(2)	(314,603)	(474,213)
						128		128
	5,000	(650)	11,000	503,574		126	(278,555)	98,905
--	--	202	1,243	--	--	--	(3,648)	2,209
		939					29,545	32,820
$ --	$ --	$ 1,141	$ 1,243	$ --	$ --	$ --	$ 25,897	$ 35,029

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of State Police
June 30, 1993
(Expressed in Thousands)

	State Police Services	Forfeiture	Total
Assets:			
Cash and cash equivalents	$ 4,806	$ 5,759	$ 10,565
Receivables, net:			
Intergovernmental receivables	24		24
Other	2		2
Due from other funds	32		32
Total assets	$ 4,864	$ 5,759	$ 10,623
Liabilities:			
Accounts payable and accrued liabilities	$ 863		$ 863
Intergovernmental payables	284	$ 1,064	1,348
Due to other funds	144	11	155
Deferred revenues	2,095		2,095
Total liabilities	3,386	1,075	4,461
Fund balances:			
Reserved for encumbrances	87		87
Unreserved, undesignated	1,391	4,684	6,075
Total fund balances	1,478	4,684	6,162
Total liabilities and fund balances	$ 4,864	$ 5,759	$ 10,623

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of State Police
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Police Services	Forfeiture	Total
Revenues:			
Federal government	$ 1,064		$ 1,064
Licenses and fees	12		12
Other	7,088	$ 10,340	17,428
Total revenues	8,164	10,340	18,504
Expenditures:			
Current:			
Public protection and justice	8,097	10,027	18,124
Capital outlays	529		529
Total expenditures	8,626	10,027	18,653
Excess (deficiency) of revenues over (under) expenditures	(462)	313	(149)
Other (uses) of financial resources:			
Operating transfers-out	(5)		(5)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(467)	313	(154)
Fund balances, July 1, 1992	1,945	4,371	6,316
Fund balances, June 30, 1993	$ 1,478	$ 4,684	$ 6,162

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Transportation
June 30, 1993
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
Assets:					
Cash and cash equivalents	$ 101,422	$ 96,763	$ 38,417	$ 1,949	$ 1,862
Receivables, net:					
Taxes		97,037			
Intergovernmental	232,231			4,938	
Other	35,753				5
Due from other funds	32,788	18,873	1,500		
Inventories	17,086				
Loans and notes receivable					10,454
Other assets	1,354				
Total assets	$ 420,634	$ 212,673	$ 39,917	$ 6,887	$ 12,321
Liabilities:					
Accounts payable and accrued liabilities	$ 74,537	$ 11,869	$ 191	$ 4,184	
Intergovernmental payables	6,051	36,923	553	73	
Due to other funds	32,701	56,819		236	
Deferred revenues		7,527		2,394	
Total liabilities	113,289	113,138	744	6,887	
Fund balances (deficits):					
Reserved for:					
Encumbrances	493,195	22	47,980	159,865	$ 765
Long-term portion of:					
Intergovernmental receivables	190,041				
Loans and notes receivable					10,153
Inventories	17,086				
Other	1,354				
Unreserved, undesignated	(394,331)	99,513	(8,807)	(159,865)	1,403
Total fund balances	307,345	99,535	39,173	--	12,321
Total liabilities and fund balances	$ 420,634	$ 212,673	$ 39,917	$ 6,887	$ 12,321

Public Transportation	Downstate Public Transportation	Metro East Transportation	State Construction Account	Rail Freight Loan Repayment	Total
$ 1,806	$ 6,285	$ 2,343	$ 130,069	$ 2,028	$ 382,944
					97,037
					237,169
			409	5	36,172
29,621		2,801	26,680		112,263
					17,086
				4,297	14,751
					1,354
$ 31,427	$ 6,285	$ 5,144	$ 157,158	$ 6,330	$ 898,776
			$ 20,319		$ 111,100
$ 31,427	$ 724	$ 2,333	118		78,202
	1,806				91,562
					9,921
31,427	2,530	2,333	20,437		290,785
			348,470	$ 1,071	1,051,368
					190,041
				4,006	14,159
					17,086
					1,354
	3,755	2,811	(211,749)	1,253	(666,017)
	3,755	2,811	136,721	6,330	607,991
$ 31,427	$ 6,285	$ 5,144	$ 157,158	$ 6,330	$ 898,776

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Transportation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
Revenues:					
Motor fuel taxes		$ 1,039,841			
Federal government	$ 629,989	20		$ 129,812	
Licenses and fees	402,700				
Interest and other investment income	4,318				$ 350
Other	50,757			6,198	
Total revenues	1,087,764	1,039,861		136,010	350
Expenditures:					
Current:					
General government	159,469	17,851			
Transportation	937,565	433,547	$ 9,861	136,018	210
Public protection and justice	52,479				
Debt service:					
Principal	8,837	92			
Interest	1,591	9			
Capital outlays	42,324	561			
Total expenditures	1,202,265	452,060	9,861	136,018	210
Excess (deficiency) of revenues over (under) expenditures	(114,501)	587,801	(9,861)	(8)	140
Other sources (uses) of financial resources:					
Operating transfers-in	377,192	75,458	18,000	178	508
Operating transfers-out	(185,692)	(669,910)	(771)	(170)	(1)
Capital lease financing	9,141	342			
Net other sources (uses) of financial resources	200,641	(594,110)	17,229	8	507
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	86,140	(6,309)	7,368	--	647
Fund balances, July 1, 1992	221,205	105,844	31,805		11,674
Fund balances, June 30, 1993	$ 307,345	$ 99,535	$ 39,173	$ --	$ 12,321

Public Transportation	Downstate Public Transportation	Metro East Transportation	State Construction Account	Rail Freight Loan Repayment	Total
					$ 1,039,841
					759,821
			$ 243,335		646,035
			2,484	$ 174	7,326
					56,955
			245,819	174	2,509,978
					177,320
$ 125,854	$ 15,329	$ 10,453	416,234		2,085,071
					52,479
					8,929
					1,600
					42,885
125,854	15,329	10,453	416,234		2,368,284
(125,854)	(15,329)	(10,453)	(170,415)	174	141,694
125,899	16,715	10,797	246,574		871,321
(45)	(1,813)	(4)		(1)	(858,407)
					9,483
125,854	14,902	10,793	246,574	(1)	22,397
--	(427)	340	76,159	173	164,091
	4,182	2,471	60,562	6,157	443,900
$ --	$ 3,755	$ 2,811	$ 136,721	$ 6,330	$ 607,991

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Veterans' Affairs
June 30, 1993
(Expressed in Thousands)

	Quincy Veterans' Home	Manteno Veterans' Home	Total
Assets:			
Cash and cash equivalents	$ 2,319	$ 2,590	$ 4,909
Intergovernmental receivables, net	1,240	664	1,904
Due from other funds		5	5
Inventories	1,339	303	1,642
Total assets	$ 4,898	$ 3,562	$ 8,460
Liabilities:			
Accounts payable and accrued liabilities	$ 1,052	$ 696	$ 1,748
Intergovernmental payables	57	20	77
Due to other funds	66	40	106
Total liabilities	1,175	756	1,931
Fund balances:			
Reserved for:			
Encumbrances	125		125
Inventories	1,339	303	1,642
Unreserved, undesignated	2,259	2,503	4,762
Total fund balances	3,723	2,806	6,529
Total liabilities and fund balances	$ 4,898	$ 3,562	$ 8,460

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Quincy Veterans' Home	Manteno Veterans' Home	Total
Revenues:			
Federal government	$ 4,798	$ 2,526	$ 7,324
Licenses and fees	5,668	2,764	8,432
Other	3	40	43
Total revenues	10,469	5,330	15,799
Expenditures:			
Current:			
Health and social services	10,796	6,437	17,233
Capital outlays	224	56	280
Total expenditures	11,020	6,493	17,513
(Deficiency) of revenues (under) expenditures	(551)	(1,163)	(1,714)
Other (uses) of financial resources:			
Operating transfers-out	(4)	(3)	(7)
(Deficiency) of revenues (under) expenditures and net other (uses) of financial resources	(555)	(1,166)	(1,721)
Fund balances, July 1, 1992	4,278	3,972	8,250
Fund balances, June 30, 1993	$ 3,723	$ 2,806	$ 6,529

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Code Departments
June 30, 1993
(Expressed in Thousands)

	Aging	Agriculture	Financial Institutions	
	Services for Older Americans	Agriculture Premium	State Pensions	Total
Assets:				
Cash and cash equivalents	$ 1,515	$ 2,374	$ 26,784	$ 30,673
Receivables, net:				
Taxes		61		61
Intergovernmental	7,385			7,385
Other		6	3	9
Due from other funds	112	650		762
Total assets	$ 9,012	$ 3,091	$ 26,787	$ 38,890
Liabilities:				
Accounts payable and accrued liabilities	$ 3,986	$ 808	$ 412	$ 5,206
Intergovernmental payables	4,997	780		5,777
Due to other funds	29	1,030	165	1,224
Total liabilities	9,012	2,618	577	12,207
Fund balances (deficit):				
Reserved for encumbrances	1,859	21	921	2,801
Unreserved, undesignated	(1,859)	452	25,289	23,882
Total fund balances	--	473	26,210	26,683
Total liabilities and fund balances	$ 9,012	$ 3,091	$ 26,787	$ 38,890

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Aging	Agriculture	Financial Institutions	
	Services for Older Americans	Agriculture Premium	State Pensions	Total
Revenues:				
Other taxes		$ 14,760		$ 14,760
Federal government	$ 44,444			44,444
Licenses and fees			$ 50	50
Other	3	4,696	72,889	77,588
Total revenues	44,447	19,456	72,939	136,842
Expenditures:				
Current:				
Health and social services	44,896			44,896
Education			57,809	57,809
General government		9,186	12,261	21,447
Public protection and justice		5,081	6,589	11,670
Debt service:				
Principal	3	160		163
Interest	4	23		27
Capital outlays	97	150	143	390
Total expenditures	45,000	14,600	76,802	136,402
Excess (deficiency) of revenues over (under) expenditures	(553)	4,856	(3,863)	440
Other sources (uses) of financial resources:				
Operating transfers-in	523	9,111		9,634
Operating transfers-out	(61)	(13,557)		(13,618)
Proceeds from capital lease financing	91			91
Net other sources (uses) of financial resources	553	(4,446)		(3,893)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	--	410	(3,863)	(3,453)
Fund balances, July 1, 1992		63	30,073	30,136
Fund balances, June 30, 1993	$ --	$ 473	$ 26,210	$ 26,683

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Capital Development Board
June 30, 1993
(Expressed In Thousands)

	CDB Revolving	Asbestos Abatement	Total
Assets:			
Cash and cash equivalents	$ 942	$ 2,631	$ 3,573
Other receivables, net	1,678	9,343	11,021
Total assets	$ 2,620	$ 11,974	$ 14,594
Liabilities:			
Accounts payable and accrued liabilities	$ 38	$ 43	$ 81
Due to other funds	46	17	63
Total liabilities	84	60	144
Fund balances:			
Reserved for encumbrances	72	597	669
Unreserved, undesignated	2,464	11,317	13,781
Total fund balances	2,536	11,914	14,450
Total liabilities and fund balances	$ 2,620	$ 11,974	$ 14,594

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Capital Development Board
For the Year Ended June 30, 1993
(Expressed in Thousands)

	CDB Revolving	Asbestos Abatement	Total
Revenues:			
Licenses and fees	$ 4,025	$	$ 4,025
Other		7,065	7,065
Total revenues	4,025	7,065	11,090
Expenditures:			
Current:			
General government	3,024	1,390	4,414
Debt service:			
Principal	107		107
Interest	21		21
Capital outlays	221	2	223
Total expenditures	3,373	1,392	4,765
Excess of revenues over expenditures	652	5,673	6,325
Other sources (uses) of financial resources:			
Operating transfers-out		(1)	(1)
Capital lease financing	137		137
Net other sources (uses) of financial resources	137	(1)	136
Excess of revenues over expenditures and net other sources (uses) of financial resources	789	5,672	6,461
Fund balances, July 1, 1992	1,747	6,242	7,989
Fund balances, June 30, 1993	$ 2,536	$ 11,914	$ 14,450

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Illinois Commerce Commission
June 30, 1993
(Expressed in Thousands)

	Transportation Regulatory	Public Utility	Total
Assets:			
Cash and cash equivalents	$ 2,216	$ 2,095	$ 4,311
Other receivables, net	682	1	683
Total assets	$ 2,898	$ 2,096	$ 4,994
Liabilities:			
Accounts payable and accrued liabilities	$ 425	$ 1,584	$ 2,009
Intergovernmental payables	12	28	40
Due to other funds	166	266	432
Total liabilities	603	1,878	2,481
Fund balances:			
Reserved for encumbrances	34	47	81
Unreserved, undesignated	2,261	171	2,432
Total fund balances	2,295	218	2,513
Total liabilities and fund balances	$ 2,898	$ 2,096	$ 4,994

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Illinois Commerce Commission
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Transportation Regulatory	Public Utility	Total
Revenues:			
Public utility taxes		$ 13,974	$ 13,974
Other taxes	$ 530		530
Federal government		183	183
Licenses and fees	7,103	2,115	9,218
Other	1,116	14	1,130
Total revenues	8,749	16,286	25,035
Expenditures:			
Current:			
Public protection and justice	8,413	13,682	22,095
Natural resources and recreation		906	906
Debt service:			
Principal	132	66	198
Interest	9	4	13
Capital outlays	156	374	530
Total expenditures	8,710	15,032	23,742
Excess of revenues over expenditures	39	1,254	1,293
Other sources (uses) of financial resources:			
Operating transfers-in	750		750
Operating transfers-out		(1,000)	(1,000)
Capital lease financing	35	161	196
Net other sources (uses) of financial resources	785	(839)	(54)
Excess of revenues over expenditures and net other sources (uses) of financial resources	824	415	1,239
Fund balance (deficit), July 1, 1992	1,471	(197)	1,274
Fund balances, June 30, 1993	$ 2,295	$ 218	$ 2,513

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Environmental Protection Agency
June 30, 1993
(Expressed in Thousands)

	U.S. Environmental Protection	Solid Waste Management	Water Pollution Control Revolving	Used Tire Management	Hazardous Waste
Assets:					
Cash and cash equivalents	$ 1,329	$ 16,326	$ 41,576	$ 3,221	$ 10,995
Receivables, net:					
Intergovernmental	4,225		260,726		
Other		3,312	117	746	5,645
Due from other funds	78	600		335	398
Other assets					
Total assets	$ 5,632	$ 20,238	$ 302,419	$ 4,302	$ 17,038
Liabilities:					
Accounts payable and accrued liabilities	$ 2,708	$ 1,073	$ 52	$ 351	$ 663
Intergovernmental payables	192	194	7,225	2	4
Due to other funds	862	106	9	329	46
Deferred revenues	30				518
Total liabilities	3,792	1,373	7,286	682	1,231
Fund balances (deficit):					
Reserved for:					
Encumbrances	694	2,557	132,766	254	3,316
Long term portion of Intergovernmental receivable			243,494		
Unreserved, undesignated	1,146	16,308	(81,127)	3,366	12,491
Total fund balances	1,840	18,865	295,133	3,620	15,807
Total liabilities and fund balances	$ 5,632	$ 20,238	$ 302,419	$ 4,302	$ 17,038

Environmental Protection Trust	Environmental Protection Permit and Inspection	Vehicle Inspection	Total
$ 3,001	$ 3,029	$ 4,106	$ 83,583
			264,951
338	523		10,681
			1,411
		105	105
$ 3,339	$ 3,552	$ 4,211	$ 360,731
$ 88	$ 126	$ 2,673	$ 7,734
6	7	17	7,647
409	56	176	1,993
18	80		646
521	269	2,866	18,020
147	18	185	139,937
			243,494
2,671	3,265	1,160	(40,720)
2,818	3,283	1,345	342,711
$ 3,339	$ 3,552	$ 4,211	$ 360,731

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Environmental Protection Agency
For the Year Ended June 30, 1993
(Expressed in Thousands)

	U.S. Environmental Protection	Solid Waste Management	Water Pollution Control Revolving	Used Tire Management	Hazardous Waste
Revenues:					
Federal government	$ 41,021		$ 73,371		
Licenses and fees		$ 12,102		$ 6,208	$ 3,965
Interest and other investment income			4,976		
Other	3	1	5,660	1	3,424
Total revenues	41,024	12,103	84,007	6,209	7,389
Expenditures:					
Current:					
Health and social services				253	
General government					
Public protection and justice				8	
Natural resources and recreation	39,340	15,059		2,094	5,154
Debt service:					
Principal	52	35			
Interest	6	9			
Capital outlays	1,272	220	21	82	110
Total expenditures	40,670	15,323	21	2,437	5,264
Excess (deficiency) of revenues over (under) expenditures	354	(3,220)	83,986	3,772	2,125
Other sources (uses) of financial resources:					
Operating transfers-in	36		40,000		
Operating transfers-out	(74)	(1,104)		(900)	(390)
Capital lease financing	57	39			
Net other sources (uses) of financial resources	19	(1,065)	40,000	(900)	(390)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	373	(4,285)	123,986	2,872	1,735
Fund balances, July 1, 1992	1,467	23,150	171,147	748	14,072
Fund balances, June 30, 1993	$ 1,840	$ 18,865	$ 295,133	$ 3,620	$ 15,807

Environmental Protection Trust	Environmental Protection Permit and Inspection	Vehicle Inspection	Total
			$ 114,392
	$ 4,172		26,447
			4,976
$ 1,244	1		10,334
1,244	4,173		156,149
			253
		$ 1,473	1,473
	385		393
648	3,101	20,037	85,433
	14		101
	1		16
75	4	119	1,903
723	3,505	21,629	89,572
521	668	(21,629)	66,577
415		22,983	63,434
(1,625)	(7)	(9)	(4,109)
			96
(1,210)	(7)	22,974	59,421
(689)	661	1,345	125,998
3,507	2,622		216,713
$ 2,818	$ 3,283	$ 1,345	$ 342,711

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Criminal Justice Information Authority
June 30, 1993
(Expressed in Thousands)

	Motor Vehicle Theft Prevention	Criminal Justice Trust	Total
Assets:			
Cash and cash equivalents	$ 11,017	$ 1,180	$ 12,197
Receivables, net:			
Intergovernmental		2,105	2,105
Other	30		30
Total assets	$ 11,047	$ 3,285	$ 14,332
Liabilities:			
Accounts payable and accrued liabilities	$ 24	$ 750	$ 774
Intergovernmental payables	379	2,097	2,476
Due to other funds	203	436	639
Total liabilities	606	3,283	3,889
Fund balances (deficit):			
Reserved for encumbrances	144	310	454
Unreserved, undesignated	10,297	(308)	9,989
Total fund balances	10,441	2	10,443
Total liabilities and fund balances	$ 11,047	$ 3,285	$ 14,332

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Criminal Justice Information Authority
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Motor Vehicle Theft Prevention	Criminal Justice Trust	Total
Revenues:			
Federal government		$ 19,032	$ 19,032
Licenses and fees	$ 5,088		5,088
Interest and other investment income	324		324
Total revenues	5,412	19,032	24,444
Expenditures:			
Current:			
Public protection and justice	3,554	12,265	15,819
Debt service:			
Principal	96	4	100
Interest	4	1	5
Capital outlays	287	18	305
Total expenditures	3,941	12,288	16,229
Excess of revenues over expenditures	1,471	6,744	8,215
Other sources (uses) of financial resources:			
Operating transfers-out	(1,411)	(6,744)	(8,155)
Capital lease financing	286		286
Net other sources (uses) of financial resources	(1,125)	(6,744)	(7,869)
Excess of revenues over expenditures and net other source (uses) of financial resources	346	--	346
Fund balances, July 1, 1992	10,095	2	10,097
Fund balances, June 30, 1993	$ 10,441	$ 2	$ 10,443

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1993
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
Assets:				
Cash and cash equivalents	$ 5,698	$ 457	$ 345	$ 6,500
Receivables, net:				
Intergovernmental	468	37,102	34,863	72,433
Other			9	9
Due from other funds	1,888		136	2,024
Inventories		2,852		2,852
Total assets	$ 8,054	$ 40,411	$ 35,353	$ 83,818
Liabilities:				
Accounts payable and accrued liabilities	$ 6	$ 2,255	$ 3,240	$ 5,501
Intergovernmental payables	23,245	35,151	31,634	90,030
Due to other funds	9	153	472	634
Deferred revenues			7	7
Total liabilities	23,260	37,559	35,353	96,172
Fund balances (deficits):				
Reserved for:				
Encumbrances	2	70	61	133
Inventories		2,852		2,852
Unreserved, undesignated	(15,208)	(70)	(61)	(15,339)
Total fund balances (deficit)	(15,206)	2,852	--	(12,354)
Total liabilities and fund balances	$ 8,054	$ 40,411	$ 35,353	$ 83,818

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
State Board of Education
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
Revenues:				
Federal government		$ 279,501	$ 524,135	$ 803,636
Licenses and fees	$ 10,583			10,583
Other	4,248			4,248
Total revenues	14,831	279,501	524,135	818,467
Expenditures:				
Current:				
Education	16,216	279,349	516,763	812,328
Capital outlays		134	374	508
Total expenditures	16,216	279,483	517,137	812,836
Excess (deficiency) of revenues over (under) expenditures	(1,385)	18	6,998	5,631
Other sources (uses) of financial resources:				
Operating transfers-in			161	161
Operating transfers-out	(6)	(523)	(7,159)	(7,688)
Net other sources (uses) of financial resources	(6)	(523)	(6,998)	(7,527)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(1,391)	(505)	--	(1,896)
Fund balances (deficit), July 1, 1992	(13,815)	3,357		(10,458)
Fund balances (deficit), June 30, 1993	$ (15,206)	$ 2,852	$ --	$ (12,354)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the State Fire Marshal
June 30, 1993
(Expressed in Thousands)

	Fire Prevention	Underground Storage Tank	Total
Assets:			
Cash and cash equivalents	$ 8,603	$ 4,655	$ 13,258
Receivables, net:			
Taxes		1,463	1,463
Other	98	1,386	1,484
Total assets	$ 8,701	$ 7,504	$ 16,205
Liabilities:			
Accounts payable and accrued liabilities	$ 1,796	$ 5,260	$ 7,056
Intergovernmental payables		2,141	2,141
Due to other funds	508	73	581
Deferred revenues		30	30
Total liabilities	2,304	7,504	9,808
Fund balances (deficit):			
Reserved for encumbrances	1	57	58
Unreserved, undesignated	6,396	(57)	6,339
Total fund balances	6,397	– –	6,397
Total liabilities and fund balances	$ 8,701	$ 7,504	$ 16,205

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Office of the State Fire Marshal
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Fire Prevention	Underground Storage Tank	Total
Revenues:			
Motor fuel taxes		$ 16,724	$ 16,724
Other taxes	$ 9,810		9,810
Licenses and fees	1,458	1,619	3,077
Other	2	4	6
Total revenues	11,270	18,347	29,617
Expenditures:			
Current:			
General government	53	470	523
Public protection and justice	10,498	1,096	11,594
Natural resources and recreation		20,461	20,461
Debt service:			
Principal	63	3	66
Interest	9		9
Capital outlays	523	122	645
Total expenditures	11,146	22,152	33,298
Excess (deficiency) of revenues over (under) expenditures	124	(3,805)	(3,681)
Other sources (uses) of financial resources:			
Operating transfers-out	(1,940)	(8)	(1,948)
Capital lease financing	228		228
Net other sources (uses) of financial resources	(1,712)	(8)	(1,720)
(Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources	(1,588)	(3,813)	(5,401)
Fund balances, July 1, 1992	7,985	3,813	11,798
Fund balances, June 30, 1993	$ 6,397	$ --	$ 6,397

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1993
(Expressed in Thousands)

	Illinois Development Finance Authority	Illinois Housing Development Authority	Local Governmental Law Enforcement Officers Training Board	Racing Board
	Illinois Housing Partnership Program	Illinois Affordable Housing Trust	Traffic and Criminal Conviction Surcharge	Race Track Improvement
Assets:				
Cash and cash equivalents	$ 105	$ 21,507	$ 4,832	$ 2,293
Investments		12,176		
Receivables, net:				
Taxes				18
Intergovernmental	4,600			
Other		53	821	
Due from other funds				
Loans and notes receivable		16,150		
Total assets	$ 4,705	$ 49,886	$ 5,653	$ 2,311
Liabilities:				
Accounts payable and accrued liabilities			$ 383	$ 141
Intergovernmental payables			4,973	
Due to other funds		$ 233	30	
Total liabilities		233	5,386	141
Fund balances:				
Reserved for:				
Encumbrances		13,009		
Long-term portion of:				
Intergovernmental receivables	$ 4,600			
Loans and notes receivable		15,156		
Unreserved, undesignated	105	21,488	267	2,170
Total fund balances	4,705	49,653	267	2,170
Total liabilities and fund balances	$ 4,705	$ 49,886	$ 5,653	$ 2,311

Emergency Management Agency	
Federal Aid Disaster	Total
$ 23	$ 28,760
	12,176
	18
2,952	7,552
	874
62	62
	16,150
$ 3,037	$ 65,592
	$ 524
$ 3,037	8,010
	263
3,037	8,797
	13,009
	4,600
	15,156
	24,030
	56,795
$ 3,037	$ 65,592

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Agencies, Boards and Authorities
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Illinois Development Finance Authority	Illinois Housing Development Authority	Local Governmental Law Enforcement Officers Training Board	Racing Board
	Illinois Housing Partnership Program	Illinois Affordable Housing Trust	Traffic and Criminal Conviction Surcharge	Race Track Improvement
Revenues:				
Other taxes		$ 14,380		$ 4,003
Federal government				
Licenses and fees		23		
Interest and other investment income	$ 2	946		
Other		7,748	$ 9,471	
Total revenues	2	23,097	9,471	4,003
Expenditures:				
Current:				
Public protection and justice			8,619	4,071
Debt service:				
Principal			16	
Capital outlays			70	
Total expenditures			8,705	4,071
Excess (deficiency) of revenues over (under) expenditures	2	23,097	766	(68)
Other sources (uses) of financial resources:				
Operating transfers-out		(244)	(62)	(22)
Capital lease financing			24	
Net other sources (uses) of financial resources		(244)	(38)	(22)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	2	22,853	728	(90)
Fund balances (deficit), July 1, 1992	4,703	26,800	(461)	2,260
Fund balances, June 30, 1993	$ 4,705	$ 49,653	$ 267	$ 2,170

Emergency Management Agency	
Federal Aid Disaster	Total
	$ 18,383
$ 8,399	8,399
	23
	948
	17,219
8,399	44,972
8,397	21,087
	16
2	72
8,399	21,175
--	23,797
	(328)
	24
	(304)
--	23,493
	33,302
$ --	$ 56,795

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Student Assistance Commission
June 30, 1993
(Expressed in Thousands)

	Student Loan	Federal Student Incentive Trust	Total
Assets:			
Cash and cash equivalents	$ 42,699		$ 42,699
Receivables, net:			
Intergovernmental	27,696	$ 3,909	31,605
Other	116		116
Total assets	$ 70,511	$ 3,909	$ 74,420
Liabilities:			
Accounts payable and accrued liabilities	$ 16,947	$ 3,828	$ 20,775
Intergovernmental payables	36		36
Due to other funds	497	81	578
Total liabilities	17,480	3,909	21,389
Fund balances:			
Reserved for encumbrances	4,824		4,824
Unreserved, undesignated	48,207		48,207
Total fund balances	53,031		53,031
Total liabilities and fund balances	$ 70,511	$ 3,909	$ 74,420

STATE OF ILLINOIS

Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances

Special Revenue Funds
Student Assistance Commission
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Student Loan	Federal Student Incentive Trust	Total
Revenues:			
Federal government	$ 79,273	$ 3,910	$ 83,183
Licenses and fees	7,485		7,485
Interest and other investment income	1,270		1,270
Total revenues	88,028	3,910	91,938
Expenditures:			
Current:			
Education	69,563	3,910	73,473
Debt service:			
Principal	57		57
Interest	3		3
Capital outlays	825		825
Total expenditures	70,448	3,910	74,358
Excess of revenues over expenditures	17,580	--	17,580
Other (uses) of financial resources:			
Operating transfers-out	(71)		(71)
Excess of revenues over expenditures and other (uses) of financial resources	17,509	--	17,509
Fund balances, July 1, 1992	35,522		35,522
Fund balances, June 30, 1993	$ 53,031	$ --	$ 53,031

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Small Tile Round Barn, circa 1912, White Hall, Illinois

Debt Service Funds

DEBT SERVICE FUNDS

The Debt Service Funds are maintained to account for resources obtained and accumulated to pay interest and principal on general long-term obligations.

SIGNIFICANT DEBT SERVICE FUNDS DESCRIPTIONS

Treasurer

General Obligation Bond Retirement and Interest Fund--to account for payments of principal and interest related to general obligation bonds. These bonds provide financing for the protection of the environment within the State; the acquisition, construction, reconstruction, extension and improvement of highways; the acquisition, construction, reconstruction and improvement of capital projects; the construction of facilities leased back to the State; and the development of mass transportation and aviation systems within the State.

Department of Commerce and Community Affairs

Illinois Civic Center Bond Retirement and Interest Fund--to account for the payment of principal and interest upon bonds issued to finance the construction of local civic centers. Funding consists of transfers from the Metropolitan Exposition Auditorium and Office Building Fund and investment income.

Bureau of the Budget

Build Illinois Bond Retirement and Interest Fund--to account for the payment of principal and interest upon bonds issued to finance improvements related to existing or planned scientific research, manufacturing or industrial development or expansion in Illinois. Funding consists of transfers from the Build Illinois Fund and investment income.

STATE OF ILLINOIS
Combining Balance Sheet
Debt Service Funds
June 30, 1993
(Expressed in Thousands)

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Assets:					
Cash and cash equivalents	$ 220,135	$ 5,308	$ 2,273	$ 205	$ 227,921
Investments		14,545	64,285		78,830
Receivables, net:					
Intergovernmental	4				4
Other	790		700		1,490
Due from other funds	47,730				47,730
Total assets	$ 268,659	$ 19,853	$ 67,258	$ 205	$ 355,975
Liabilities:					
Accounts payable and accrued liabilities			$ 516		$ 516
Due to other funds				$ 8	8
Other liabilities				197	197
Total liabilities			516	205	721
Fund balances:					
Unreserved, designated for debt service	$ 268,659	$ 19,853	66,742		355,254
Total fund balances	268,659	19,853	66,742		355,254
Total liabilities and fund balances	$ 268,659	$ 19,853	$ 67,258	$ 205	$ 355,975

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Debt Service Funds
For the Year Ended June 30, 1993

(Expressed in Thousands)

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Revenues:					
Federal government	$ 498				$ 498
Licenses and fees	166				166
Interest and other investment income	22,696	$ 689	$ 7,736		31,121
Other	128			$ 119	247
Total revenues	23,488	689	7,736	119	32,032
Expenditures:					
Current:					
Health and social services	3,500				3,500
General government		30	172		202
Debt service:					
Principal	317,751	2,580	49,356		369,687
Interest	237,595	11,843	69,375		318,813
Total expenditures	558,846	14,453	118,903		692,202
Excess (deficiency) of revenues over (under) expenditures	(535,358)	(13,764)	(111,167)	119	(660,170)
Other sources (uses) of financial resources:					
Proceeds from general obligation bond refunding issues	480,631				480,631
Operating transfers-in	628,262	14,487	188,900	36	831,685
Operating transfers-out			(73,761)	(155)	(73,916)
Payment to refunded bond escrow agent	(480,631)				(480,631)
Net other sources (uses) of financial resources	628,262	14,487	115,139	(119)	757,769
Excess of revenues over expenditures and net other sources (uses) of financial resources	92,904	723	3,972	--	97,599
Fund balances, July 1, 1992	175,755	19,130	62,770		257,655
Fund balances, June 30, 1993	$ 268,659	$ 19,853	$ 66,742	$ --	$ 355,254

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Gambrel Roof Tile Barn, circa 1920, Route 100 near Eldred, Illinois

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are maintained to account for the acquisition and/or construction of major capital facilities.

SIGNIFICANT CAPITAL PROJECTS FUNDS DESCRIPTIONS

Department of Commerce and Community Affairs

Build Illinois Bond Fund--to account for the proceeds of bond sales from the Build Illinois Bond Program. The proceeds are used to finance improvements related to scientific research, manufacturing, and industrial development or expansion.

Illinois Civic Center Bond Fund--to record the proceeds from the sale of limited obligation revenue bonds issued by the Department of Commerce and Community Affairs.

Department of Energy and Natural Resources

Coal Development Fund--to provide funds through the sale of bond issues for the research and development of coal and other forms of energy.

Department of Transportation

Transportation Bond Series A Fund--to provide funds through the sale of bond issues for State highway acquisition, construction, reconstruction, extension and improvements, including the repair and reconstruction of unsafe and substandard bridges on roads maintained by counties, municipalities, townships and road districts.

Transportation Bond Series B Fund--to provide funds through the sale of bond issues for mass transportation and aviation purposes including, but not limited to, the acquisition of mass transportation equipment, including rail and bus and other equipment for counties under the Regional Transportation Authority.

Capital Development Board

Capital Development Fund--to account for proceeds from bond issues and disbursements for capital development projects within the State.

School Construction Fund--to account for bond proceeds from bond issuances for capital facilities grants for local school districts.

Capital Development Board Contributory Trust Fund--to account for local, state and federal funding for the construction and remodeling of buildings, and the purchase of land and equipment in connection with the various contributing educational institutions, State departments and agencies as authorized by law.

Environmental Protection Agency

Anti-Pollution Fund--to account for bond proceeds received for planning, financing and construction of municipal sewage treatment works and solid waste disposal facilities.

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
June 30, 1993
(Expressed in Thousands)

	Departments			Agencies, Boards and Authorities	
	Commerce & Community Affairs	Energy and Natural Resources	Transportation	Capital Development Board	Environmental Protection Agency
		Coal Development			Anti-Pollution
Assets:					
Cash and cash equivalents	$ 58,526	$ 4,118	$ 82,319	$ 8,285	$ 2,228
Receivables, net:					
Intergovernmental receivables				960	
Other		86			
Total assets	$ 58,526	$ 4,204	$ 82,319	$ 9,245	$ 2,228
Liabilities:					
Accounts payable and accrued liabilities	$ 10,564		$ 9,423	$ 36,423	
Intergovernmental payables	13,481		4	681	$ 688
Due to other funds				1,622	
Deferred revenues				1,058	
Total liabilities	24,045		9,427	39,784	688
Fund balances (deficits):					
Reserved for encumbrances	214,751	$ 12,347	387,167	106,048	2,896
Unreserved, undesignated	(180,270)	(8,143)	(314,275)	(136,587)	(1,356)
Total fund balances (deficit)	34,481	4,204	72,892	(30,539)	1,540
Total liabilities and fund balances	$ 58,526	$ 4,204	$ 82,319	$ 9,245	$ 2,228

Other	Total
$ 1,198	$ 156,674
	960
	86
$ 1,198	$ 157,720
	$ 56,410
	14,854
$ 44	1,666
	1,058
44	73,988
	723,209
1,154	(639,477)
1,154	83,732
$ 1,198	$ 157,720

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds

For the Year Ended June 30, 1993
(Expressed in Thousands)

	Departments			Agencies, Boards and Authorities	
	Commerce & Community Affairs	Energy and Natural Resources	Transportation	Capital Development Board	Environmental Protection Agency
		Coal Development			Anti-Pollution
Revenues:					
Federal government				$ 1,239	
Interest and other investment income					
Other				8,837	
Total revenues				10,076	
Expenditures:					
Current:					
Education	$ 4,787			20,997	
General government	61,722			5,771	
Transportation	11,617		$ 231,512		
Natural resources and recreation	78,094	$ 2,791		5,970	$ 1,152
Capital outlays	852			122,580	
Total expenditures	157,072	2,791	231,512	155,318	1,152
(Deficiency) of revenues (under) expenditures	(157,072)	(2,791)	(231,512)	(145,242)	(1,152)
Other sources (uses) of financial resources:					
Proceeds from general/special obligation bond issues	99,325	2,684	284,901	132,489	3,409
Proceeds from special obligation bond refunding issues	400,042				
Operating transfers-out	(37,257)	(320)	(101)	(23,928)	
Payment to refunded bond escrow agent	(400,042)				
Net other sources (uses) of financial resources	62,068	2,364	284,800	108,561	3,409
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(95,004)	(427)	53,288	(36,681)	2,257
Fund balances (deficit), July 1, 1992	129,485	4,631	19,604	6,142	(717)
Fund balances (deficit), June 30, 1993	$ 34,481	$ 4,204	$ 72,892	$ (30,539)	$ 1,540

Other	Total
	$ 1,239
$ 1	1
	8,837
1	10,077
	25,784
	67,493
	243,129
	88,007
22	123,454
22	547,867
(21)	(537,790)
	522,808
	400,042
(1)	(61,607)
	(400,042)
(1)	461,201
(22)	(76,589)
1,176	160,321
$ 1,154	$ 83,732

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Commerce and Community Affairs
June 30, 1993
(Expressed in Thousands)

	Civic Center Bond	Build Illinois Bond	Total
Assets:			
Cash and cash equivalents	$ 20,117	$ 38,409	$ 58,526
Total assets	$ 20,117	$ 38,409	$ 58,526
Liabilities:			
Accounts payable and accrued liabilities	$ 163	$ 10,401	$ 10,564
Intergovernmental payables		13,481	13,481
Total liabilities	163	23,882	24,045
Fund balances (deficit):			
Reserved for encumbrances	16,190	198,561	214,751
Unreserved, undesignated	3,764	(184,034)	(180,270)
Total fund balances	19,954	14,527	34,481
Total liabilities and fund balances	$ 20,117	$ 38,409	$ 58,526

STATE OF ILLINOIS
Combining Statement of Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Civic Center Bond	Build Illinois Bond	Total
Expenditures:			
Current:			
Education	$	$ 4,787	$ 4,787
General government	15,180	46,542	61,722
Transportation		11,617	11,617
Natural resources and recreation		78,094	78,094
Capital outlays		852	852
Total expenditures	15,180	141,892	157,072
(Deficiency) of revenues (under) expenditures	(15,180)	(141,892)	(157,072)
Other sources (uses) of financial resources:			
Proceeds from special obligation bond issues		99,325	99,325
Proceeds from special obligation bond refunding issues		400,042	400,042
Operating transfers-out		(37,257)	(37,257)
Payment to refunded bond escrow agent		(400,042)	(400,042)
Net other sources (uses) of financial resources		62,068	62,068
Deficiency of revenues (under) expenditures and net other sources (uses) of financial resources	(15,180)	(79,824)	(95,004)
Fund balances, July 1, 1992	35,134	94,351	129,485
Fund balances, June 30, 1993	$ 19,954	$ 14,527	$ 34,481

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Transportation
June 30, 1993
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Assets:			
Cash and cash equivalents	$ 63,037	$ 19,282	$ 82,319
Total assets	$ 63,037	$ 19,282	$ 82,319
Liabilities:			
Accounts payable and accrued liabilities	$ 9,227	$ 196	$ 9,423
Intergovernmental payables		4	4
Total liabilities	9,227	200	9,427
Fund balances (deficits):			
Reserved for encumbrances	214,149	173,018	387,167
Unreserved, undesignated	(160,339)	(153,936)	(314,275)
Total fund balances	53,810	19,082	72,892
Total liabilities and fund balances	$ 63,037	$ 19,282	$ 82,319

STATE OF ILLINOIS
Combining Statement of Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Transportation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Transportation		
	Bond Series-A	Bond Series-B	Total
Expenditures:			
Current:			
Transportation	$ 167,946	$ 63,566	$ 231,512
Total expenditures	167,946	63,566	231,512
(Deficiency) of revenues (under) expenditures	(167,946)	(63,566)	(231,512)
Other sources (uses) of financial resources:			
Proceeds from general obligation bond issues	211,014	73,887	284,901
Operating transfers-out		(101)	(101)
Net other sources (uses) of financial resources	211,014	73,786	284,800
Excess of revenues over expenditures and net other sources (uses) of financial resources	43,068	10,220	53,288
Fund balances, July 1, 1992	10,742	8,862	19,604
Fund balances, June 30, 1993	$ 53,810	$ 19,082	$ 72,892

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Capital Development Board
June 30, 1993
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Assets:				
Cash and cash equivalents	$ 3,339	$ 3,542	$ 1,404	$ 8,285
Intergovernmental receivables, net			960	960
Total assets	$ 3,339	$ 3,542	$ 2,364	$ 9,245
Liabilities:				
Accounts payable and accrued liabilities	$ 34,851	$ 266	$ 1,306	$ 36,423
Intergovernmental payables	621	60		681
Due to other funds	1,622			1,622
Deferred revenues			1,058	1,058
Total liabilities	37,094	326	2,364	39,784
Fund balances (deficits):				
Reserved for encumbrances	100,727	140	5,181	106,048
Unreserved, undesignated	(134,482)	3,076	(5,181)	(136,587)
Total fund balances (deficit)	(33,755)	3,216	--	(30,539)
Total liabilities and fund balances	$ 3,339	$ 3,542	$ 2,364	$ 9,245

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Capital Development Board
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Revenues:				
Federal government			$ 1,239	$ 1,239
Other			8,837	8,837
Total revenues			10,076	10,076
Expenditures:				
Current:				
Education	$ 8,119	$ 4,807	8,071	20,997
General government	5,218		553	5,771
Natural resources and recreation	5,970			5,970
Capital outlays	122,556		24	122,580
Total expenditures	141,863	4,807	8,648	155,318
Excess (deficiency) of revenues over (under) expenditures	(141,863)	(4,807)	1,428	(145,242)
Other sources (uses) of financial resources:				
Proceeds from general obligation bond issues	129,473	3,016		132,489
Operating transfers-out	(22,500)		(1,428)	(23,928)
Net other sources (uses) of financial resources	106,973	3,016	(1,428)	108,561
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(34,890)	(1,791)	--	(36,681)
Fund balances, July 1, 1992	1,135	5,007		6,142
Fund balances (deficit), June 30, 1993	$ (33,755)	$ 3,216	$ --	$ (30,539)

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New World Dutch Style Barn, near Charleston, Illinois

ENTERPRISE FUNDS

Enterprise Funds are maintained to account for the operations where the intent of the State is to provide services to the general public in a manner similar to private business enterprises.

SIGNIFICANT ENTERPRISE FUNDS DESCRIPTIONS

Attorney Registration and Disciplinary Commission

Operating Fund--to account for the activities of the Commission which include maintaining a master listing of licensed attorneys and investigating and prosecuting complaints against Illinois attorneys.

Department of Lottery

State Lottery Fund--to account for all receipts and expenses from the operation of the State Lottery. The net proceeds are transferred to the General Fund.

Comprehensive Health Insurance Board

Comprehensive Health Insurance Fund--to account for the operations of the Comprehensive Health Insurance Plan. The Plan is designed to provide health insurance to Illinois residents who can afford, but are not able to find adequate health insurance coverage in the private market due to a preexisting health condition.

Farm Development Authority

Illinois Farmer and Agribusiness Loan Guarantee Fund--to account for monies that are State guarantees to lenders for loans to eligible farmers and agribusinesses. Guarantees may not exceed $300,000 per farmer or agribusiness. Monies in this fund are to be used to satisfy claims against the State guarantee in the event of default by the farmer or agribusiness.

Health Facilities Authority

Operating Fund--to provide for administrative expenses of the Authority which include financial and legal counsel in the projects that it sponsors. The Health Facilities Authority provides an alternative source of capital financing to assist private not for profit health care institutions to expand and maintain their physical resources.

Development Finance Authority

Industrial Revolving Loan Fund--to provide loans for industrial projects or lease on any industrial project developed, constructed or acquired, to include environmental facilities, by the Authority. Funding is derived from rentals, lease payments, and application and workshop fees.

Housing Development Authority

Administrative Fund--to provide for the administrative expenses of the Authority and supplemental financing of certain developments through residual income loans. Funding is provided by development and financing fees, service fees, salary and benefit reimbursements, and investment income.

Mortgage Loan Program Fund--to account for the financing of low and moderate income housing developments from bond proceeds and the retirement of such obligations. Revenue is derived from interest earned on program loans, investment income and proceeds from various bond issuances.

Single Family Mortgage Purchase Program Fund--to account for proceeds from Mortgage Revenue Bonds issued to provide funds for the purchase from lending institutions of mortgage loans on owner-occupied dwellings acquired by eligible buyers. Revenue sources include interest earned on program loans, investment income and bond proceeds.

State Toll Highway Authority

Illinois State Toll Highway Authority Fund--to account for the construction and expenses relating to toll highways and the operation of toll highways including the payment of maturing bond interest and principal. Funding sources include proceeds from bond issues as well as the gross receipts and income derived from tolls, licenses and fees.

Student Assistance Commission

Designated Account Purchase Program Fund--to account for bond proceeds used to purchase defaulted loans from lenders. Revenue is generated primarily from investment income and bond proceeds.

Illinois Opportunity Loan Program Fund--to account for a direct loan program that assists full-time Illinois college students.

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
June 30, 1993
(Expressed in Thousands)

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
Assets:						
Cash and cash equivalents	$ 713	$ 23,221	$ 543,950	$ 44,209	$ 3,051	$ 615,144
Investments, short-term	3,933		364,600	11,390	2,013	381,936
Receivables, net:						
Intergovernmental		140		2,754		2,894
Other	226	13,249	45,911	6,029	883	66,298
Due from other funds		24,635	15,510			40,145
Inventories		1,559	3,998		54	5,611
Prepaid expenses	57	2,766	9,864	720	34	13,441
Loans and notes receivable			21,345	14,857	6	36,208
Restricted assets ($129,000 cash equivalents)			114,375	83,441		197,816
Total current assets	4,929	65,570	1,119,553	163,400	6,041	1,359,493
Investments	8,160		422,356	85,321	250	516,087
Loans and notes receivable			1,548,539	519,585		2,068,124
Restricted assets			228,939	107,979		336,918
Property, plant and equipment, net	372	1,604	1,560,162	673	669	1,563,480
Other assets			70,295			70,295
Total assets	$ 13,461	$ 67,174	$ 4,949,844	$ 876,958	$ 6,960	$ 5,914,397
Liabilities:						
Accounts payable and accrued liabilities	$ 263	$ 57,499	$ 144,640	$ 14,392	$ 521	$ 217,315
Intergovernmental payables			1,500	9		1,509
Due to other funds		8,399	16,179	505	104	25,187
Deferred revenues	4,943	1,777			3	6,723
Liabilities payable from restricted assets			26,480			26,480
Notes payable			8,384	95,954		104,338
Revenue bonds payable			58,545	200,168		258,713
Other liabilities		311	122,994	1,577	215	125,097
Total current liabilities	5,206	67,986	378,722	312,605	843	765,362
Notes payable					700	700
Revenue bonds payable			3,257,209	503,919		3,761,128
Other obligations			1,026			1,026
Total liabilities	5,206	67,986	3,636,957	816,524	1,543	4,528,216
Fund equity:						
Contributed capital			26,677		3,202	29,879
Retained earnings (deficits):						
Reserved for:						
Revenue bond and note retirement			161,943	102,755		264,698
Other			32,613	83,674	191	116,478
Unreserved	8,255	(812)	1,091,654	(125,995)	2,024	975,126
Total fund equity	8,255	(812)	1,312,887	60,434	5,417	1,386,181
Total liabilities and fund equity	$ 13,461	$ 67,174	$ 4,949,844	$ 876,958	$ 6,960	$ 5,914,397

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
Operating revenues:						
Charges for sales and services	$ 6,564	$ 1,529,308	$ 307,745		$ 3,111	$ 1,846,728
Contributions		30,353				30,353
Interest and other investment income			196,994	$ 62,439	2	259,435
Other		1,941	8,217	702	868	11,728
Total operating revenues	6,564	1,561,602	512,956	63,141	3,981	2,148,244
Operating expenses:						
Costs of sales and services		121,753	22,253	983	2,677	147,666
Benefit payments and refunds		25,957	26,717		5	52,679
Prizes and claims		784,755				784,755
Interest		96	269,060	42,436		311,592
General and administrative		53,370	107,765	9,794	1,423	172,352
Depreciation	175	821	60,140	162	30	61,328
Other	5,752	7	896	1,814	512	8,981
Total operating expenses	5,927	986,759	486,831	55,189	4,647	1,539,353
Operating income (loss)	637	574,843	26,125	7,952	(666)	608,891
Nonoperating revenues (expenses):						
Investment income	654	158	28,953	1,025	230	31,020
Interest expense			(100)	(4,299)	(37)	(4,436)
Other revenues		20,416	1,392		206	22,014
Other expenses	(1)	(451)	(2,214)		(4)	(2,670)
Income (loss) before operating transfers and extraordinary item	1,290	594,966	54,156	4,678	(271)	654,819
Operating transfers-in			38,648	752		39,400
Operating transfers-out		(590,671)	(21,062)		(100)	(611,833)
Income (loss) before extraordinary item	1,290	4,295	71,742	5,430	(371)	82,386
Extraordinary loss from advanced refundings			(38,692)			(38,692)
Net income (loss)	1,290	4,295	33,050	5,430	(371)	43,694
Retained earnings (deficit), July 1, 1992	6,965	(5,107)	1,253,160	55,004	2,586	1,312,608
Retained earnings (deficit), June 30, 1993	$ 8,255	$ (812)	$ 1,286,210	$ 60,434	$ 2,215	$ 1,356,302

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
Cash flows from operating activities:						
Cash received from sales and services	$ 6,804	$ 1,573,707	$ 816,947	$ 3,905	$ 3,511	$ 2,404,874
Cash payments to suppliers for goods and services		(148,884)	(65,769)	(6,951)	(1,893)	(223,497)
Cash payments to employees for services	(4,061)	(55,469)	(94,946)	(4,002)	(1,094)	(159,572)
Cash receipts from other operating activities		1,928	2,245,159	166,149	862	2,414,098
Cash payments to other operating activities	(1,578)	(802,197)	(2,845,476)	(191,621)	(1,661)	(3,842,533)
Net cash provided by (used in) operating activities	1,165	569,085	55,915	(32,520)	(275)	593,370
Cash flows from noncapital financing activities:						
Proceeds from borrowing			222	157,269		157,491
Principal paid on borrowing			(718)	(68,270)		(68,988)
Interest paid on borrowing			(84)	(3,832)		(3,916)
Operating transfers-in from other funds		20,010	32,072	752		52,834
Operating transfers-out to other funds		(588,998)	(14,284)		(315)	(603,597)
Other noncapital financing activities		(34)	(2,031)	(756)	204	(2,617)
Net cash provided by (used in) noncapital financing activities		(569,022)	15,177	85,163	(111)	(468,793)
Cash flows from capital and related financing activities:						
Proceeds from sale of revenue bonds			783,738			783,738
Acquisition and construction of capital assets	(47)	(236)	(305,328)	(444)	(24)	(306,079)
Principal paid on bond maturities and equipment contracts		(451)	(314,671)			(315,122)
Interest paid on bond maturities & equipment contracts			(3)		(35)	(38)
Proceeds from sale of equipment			371		1	372
Net cash provided by (used in) capital and related financing activities	(47)	(687)	164,107	(444)	(58)	162,871
Cash flows from investing activities:						
Purchase of investment securities	(1,458)		(61,781)	(411,724)	(1,797)	(476,760)
Proceeds from sale and maturities of investment securities			36,569	364,486	1,369	402,424
Interest and dividends on investments	643	165	29,299	1,180	226	31,513
Net cash provided by (used in) investing activities	(815)	165	4,087	(46,058)	(202)	(42,823)
Net increase (decrease) in cash and cash equivalents	303	(459)	239,286	6,141	(646)	244,625
Cash and cash equivalents, July 1, 1992	410	23,680	405,239	66,493	3,697	499,519
Cash and cash equivalents, June 30, 1993	$ 713	$ 23,221	$ 644,525	$ 72,634	$ 3,051	$ 744,144
Reconciliation of cash and cash equivalents to the balance sheet:						
Total cash and cash equivalents per the balance sheet	$ 713	$ 23,221	$ 543,950	$ 44,209	$ 3,051	$ 615,144
Add: restricted cash equivalents			100,575	28,425		129,000
Cash and cash equivalents, June 30, 1993	$ 713	$ 23,221	$ 644,525	$ 72,634	$ 3,051	$ 744,144
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	$ 637	$ 574,843	$ 26,125	$ 7,952	$ (666)	$ 608,891
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	175	821	60,140	162	30	61,328
Provision for uncollectible accounts		(435)	1,184		(3)	746
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	(45)	13,799	81,255	(46,257)	(97)	48,655
(Increase) decrease in due from other funds		(10)	(3,014)	91	2	(2,931)
(Increase) decrease in inventory		(41)	(211)		(3)	(255)
(Increase) decrease in prepaid expenses	(12)	(79)	(5,868)	4,587	(1)	(1,373)
Increase (decrease) in accounts payable and accrued liabilities	125	(19,215)	(18,124)	730	101	(36,383)
Increase (decrease) in due to other funds		1,079	3,015		29	4,123
Increase (decrease) in deferred revenues	285	(1,687)			(1)	(1,403)
Increase (decrease) in other liabilities		11	(25,118)		187	(24,920)
Increase (decrease) in liabilities payable from restricted assets			7,349			7,349
Other		(1)	(70,818)	215	147	(70,457)
Total adjustments	528	(5,758)	29,790	(40,472)	391	(15,521)
Net cash provided by (used in) operating activities	$ 1,165	$ 569,085	$ 55,915	$ (32,520)	$ (275)	$ 593,370

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Code Departments
June 30, 1993
(Expressed in Thousands)

	Central Management Services	Corrections	Lottery	
	Local Government Health Insurance Reserve	Commissary	State Lottery	Total
Assets:				
Cash and cash equivalents	$ 4,170	$ 1,914	$ 17,137	$ 23,221
Receivables, net:				
Intergovernmental	140			140
Other	1,206	35	12,008	13,249
Due from other funds		251	24,384	24,635
Inventories		1,559		1,559
Prepaid expenses			2,766	2,766
Total current assets	5,516	3,759	56,295	65,570
Property, plant and equipment, net			1,604	1,604
Total assets	$ 5,516	$ 3,759	$ 57,899	$ 67,174
Liabilities:				
Accounts payable and accrued liabilities	$ 6,279	$ 1,043	$ 50,177	$ 57,499
Due to other funds	1	2,716	5,682	8,399
Deferred revenues			1,777	1,777
Other liabilities	48		263	311
Total liabilities	6,328	3,759	57,899	67,986
Fund equity:				
Retained earnings (deficit), unreserved	(812)			(812)
Total liabilities and fund equity	$ 5,516	$ 3,759	$ 57,899	$ 67,174

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Enterprise Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Central Management Services	Corrections	Lottery	
	Local Government Health Insurance Reserve	Commissary	State Lottery	Total
Operating revenues:				
Charges for sales and services		$ 22,275	$ 1,507,033	$ 1,529,308
Contributions	$ 30,353			30,353
Other		257	1,684	1,941
Total operating revenues	30,353	22,532	1,508,717	1,561,602
Operating expenses:				
Costs of sales and services		20,647	101,106	121,753
Benefit payments and refunds	25,957			25,957
Prizes and claims			784,755	784,755
Interest			96	96
General and administrative	204	354	52,812	53,370
Depreciation			821	821
Other		7		7
Total operating expenses	26,161	21,008	939,590	986,759
Operating income	4,192	1,524	569,127	574,843
Nonoperating revenues (expenses):				
Investment income	103	55		158
Other revenues		416	20,000	20,416
Other expenses		(451)		(451)
Income before operating transfers	4,295	1,544	589,127	594,966
Operating transfers-out		(1,544)	(589,127)	(590,671)
Net income	4,295	--	--	4,295
Retained earnings (deficit), July 1, 1992	(5,107)			(5,107)
Retained earnings (deficit), June 30, 1993	$ (812)	$ --	$ --	$ (812)

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Central Management Services	Corrections	Lottery	
	Local Government Health Insurance Reserve	Commissary	State Lottery	Total
Cash flows from operating activities:				
Cash received from sales and services	$ 33,076	$ 22,267	$ 1,518,364	$ 1,573,707
Cash payments to suppliers for goods and services	(27,327)	(20,560)	(100,997)	(148,884)
Cash payments to employees for services		(354)	(55,115)	(55,469)
Cash receipts from other operating activities		257	1,671	1,928
Cash payments to other operating activities	(5,702)	(7)	(796,488)	(802,197)
Net cash provided by operating activities	47	1,603	567,435	569,085
Cash flows from noncapital financing activities:				
Operating transfers-in from other funds		10	20,000	20,010
Operating transfers-out to other funds		(1,436)	(587,562)	(588,998)
Other noncapital financing activities		(34)		(34)
Net cash (used in) noncapital financing activities		(1,460)	(567,562)	(569,022)
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets			(236)	(236)
Principal paid on revenue bond maturities and equipment contracts			(451)	(451)
Net cash (used in) capital and related financing activities			(687)	(687)
Cash flows from investing activities:				
Interest and dividends on investments	110	55		165
Net increase (decrease) in cash and cash equivalents	157	198	(814)	(459)
Cash and cash equivalents, July 1, 1992	4,013	1,716	17,951	23,680
Cash and cash equivalents, June 30, 1993	$ 4,170	$ 1,914	$ 17,137	$ 23,221
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	$ 4,192	$ 1,524	$ 569,127	$ 574,843
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation			821	821
Provision for uncollectible accounts			(435)	(435)
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(2)	2	13,799	13,799
(Increase) decrease in due from other funds		(10)		(10)
(Increase) decrease in inventory		(41)		(41)
(Increase) decrease in prepaid expenses			(79)	(79)
Increase (decrease) in accounts payable and accrued liabilities	(4,155)	128	(15,188)	(19,215)
Increase (decrease) in due to other funds	1		1,078	1,079
Increase (decrease) in deferred revenues			(1,687)	(1,687)
Increase (decrease) in other liabilities	11			11
Other			(1)	(1)
Total adjustments	(4,145)	79	(1,692)	(5,758)
Net cash provided by operating activities	$ 47	$ 1,603	$ 567,435	$ 569,085

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Agencies, Boards and Authorities
June 30, 1993
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Farm Development Authority	Health Facilities Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Farmer and Agri-Business Loan Guarantee	Operating
Assets:				
Cash and cash equivalents	$ 2,565	$ 6,114	$ 8,073	$ 2,522
Investments, short-term		37,105		3,719
Other receivables, net	4,325	550	443	1,431
Due from other funds			22	
Inventories				
Prepaid expenses		1		14
Loans and notes receivable				
Restricted assets ($100,575 cash equivalents)				
Total current assets	6,890	43,770	8,538	7,686
Investments				
Loans and notes receivable				
Restricted assets				
Property, plant and equipment, net	470	237		84
Other assets				
Total assets	$ 7,360	$ 44,007	$ 8,538	$ 7,770
Liabilities:				
Accounts payable and accrued liabilities	$ 748	$ 2,919		$ 527
Intergovernmental payables				
Due to other funds	473	6		
Liabilities payable from restricted assets				
Notes payable				
Revenue bonds payable				
Other liabilities	1,597	10,936		
Total current liabilities	2,818	13,861		527
Revenue bonds payable				
Other obligations				
Total liabilities	2,818	13,861		527
Fund equity:				
Contributed capital	59		$ 8,110	
Retained earnings:				
Reserved for:				
Revenue bond and note retirement				
Other		30,146		1,725
Unreserved	4,483		428	5,518
Total fund equity	4,542	30,146	8,538	7,243
Total liabilities and fund equity	$ 7,360	$ 44,007	$ 8,538	$ 7,770

Development Finance Authority	Housing Development Authority	State Toll Highway Authority	
Industrial Revolving Loan		Operating and Construction	Total
$ 12,384	$ 18,211	$ 494,0[illegible]	$ 543,950
5,204	318,572		364,600
266	24,790	14,106	45,911
	15,482	6	15,510
		3,998	3,998
423		9,426	9,864
1,652	19,693		21,345
377	16,358	97,640	114,375
20,306	413,106	619,257	1,119,553
1,801	420,555		422,356
5,191	1,543,348		1,548,539
3,610	167,992	57,337	228,939
193	995	1,558,183	1,560,162
	70,295		70,295
$ 31,101	$ 2,616,291	$ 2,234,777	$ 4,949,844
$ 334	$ 79,243	$ 60,869	$ 144,640
1,500			1,500
	15,270	430	16,179
		26,480	26,480
707	7,677		8,384
	37,000	21,545	58,545
	110,213	248	122,994
2,541	249,403	109,572	378,722
	2,250,054	1,007,155	3,257,209
	29	997	1,026
2,541	2,499,486	1,117,724	3,636,957
18,508			26,677
	44,170	117,773	161,943
742			32,613
9,310	72,635	999,280	1,091,654
28,560	116,805	1,117,053	1,312,887
$ 31,101	$ 2,616,291	$ 2,234,777	$ 4,949,844

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Enterprise Funds
Agencies, Boards and Authorities
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Farm Development Authority	Health Facilities Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Farmer and Agri-Business Loan Guarantee	Operating
Operating revenues:				
Charges for sales and services	$ 15,833	$ 16,564		$ 4,525
Interest and other investment income			$ 40	168
Other		1,212		202
Total operating revenues	15,833	17,776	40	4,895
Operating expenses:				
Costs of sales and services	14,952			1,578
Benefit payments and refunds		26,717		
Interest				
General and administrative		1,978	274	654
Depreciation	169	74		25
Other				790
Total operating expenses	15,121	28,769	274	3,047
Operating income (loss)	712	(10,993)	(234)	1,848
Nonoperating revenues (expenses):				
Investment income		1,740		
Interest expense	(10)			
Other revenues				
Other expenses	(2)			
Income (loss) before operating transfers and extraordinary item	700	(9,253)	(234)	1,848
Operating transfers-in		17,379	22	
Operating transfers-out	(40)			
Income (loss) before extraordinary item	660	8,126	(212)	1,848
Extraordinary loss from advanced refundings				
Net income (loss)	660	8,126	(212)	1,848
Retained earnings, July 1, 1992	3,823	22,020	640	5,395
Retained earnings, June 30, 1993	$ 4,483	$ 30,146	$ 428	$ 7,243

Development Finance Authority	Housing Development Authority	State Toll Highway Authority	
Industrial Revolving Loan		Operating and Construction	Total
$ 1,186	$ 7,428	$ 262,209	$ 307,745
618	196,168		196,994
	6,803		8,217
1,804	210,399	262,209	512,956
		5,723	22,253
			26,717
	181,311	87,749	269,060
5,620	14,651	84,588	107,765
58	310	59,504	60,140
106			896
5,784	196,272	237,564	486,831
(3,980)	14,127	24,645	26,125
689		26,524	28,953
(90)			(100)
	1,392		1,392
		(2,212)	(2,214)
(3,381)	15,519	48,957	54,156
	21,247		38,648
	(21,022)		(21,062)
(3,381)	15,744	48,957	71,742
		(38,692)	(38,692)
(3,381)	15,744	10,265	33,050
13,433	101,061	1,106,788	1,253,160
$ 10,052	$ 116,805	$ 1,117,053	$ 1,286,210

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Agencies, Boards and Authorities
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Farm Development Authority	Health Facilities Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Farmer and Agri-Business Loan Guarantee	Operating
Cash flows from operating activities:				
Cash received from sales and services	$ 15,703	$ 16,402	$ 57	$ 3,301
Cash payments to suppliers for goods and services		(28,567)		(2,265)
Cash payments to employees for services	(11,965)		(36)	(274)
Cash receipts from other operating activities		1,212	40	14,530
Cash payments to other operating activities	(2,559)			(14,297)
Net cash provided by (used in) operating activities	1,179	(10,953)	61	995
Cash flows from noncapital financing activities:				
Proceeds from borrowing				
Principal paid on borrowing				
Interest paid on borrowing				
Operating transfers-in from other funds		17,379	224	
Operating transfers-out to other funds	(40)			
Other noncapital financing activities				
Net cash provided by (used in) noncapital financing activities	(40)	17,379	224	
Cash flows from capital and related financing activities:				
Proceeds from sale of revenue bonds				
Acquisition and construction of capital assets	(41)	(109)		(23)
Principal paid on bond maturities and equipment contracts				
Interest paid on bond maturities and equipment contracts				
Proceeds from sale of equipment				
Net cash provided by (used in) capital and related financing activities	(41)	(109)		(23)
Cash flows from investing activities:				
Purchase of investment securities		(35,349)		
Proceeds from sale and maturities of investment securities		26,817		
Interest and dividends on investments		1,740		
Net cash provided by (used in) investing activities		(6,792)		
Net increase (decrease) in cash and cash equivalents	1,098	(475)	285	972
Cash and cash equivalents, July 1, 1992	1,467	6,589	7,788	1,550
Cash and cash equivalents, June 30, 1993	$ 2,565	$ 6,114	$ 8,073	$ 2,522
Reconciliation of cash and cash equivalents to the balance sheet:				
Total cash and cash equivalents per the balance sheet	$ 2,565	$ 6,114	$ 8,073	$ 2,522
Add: restricted cash equivalents				
Cash and cash equivalents, June 30, 1993	$ 2,565	$ 6,114	$ 8,073	$ 2,522
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	$ 712	$ (10,993)	$ (234)	$ 1,848
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	169	74		25
Provision for uncollectible accounts			(83)	
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	33	(162)	378	(1,224)
(Increase) decrease in due from other funds				
(Increase) decrease in inventory				
(Increase) decrease in prepaid expenses		51		
Increase (decrease) in accounts payable and accrued liabilities	196	343		474
Increase (decrease) in due to other funds	10	(13)		
Increase (decrease) in other liabilities	204	(253)		
Increase (decrease) in liabilities payable from restricted assets				
Other	(145)			(128)
Total adjustments	467	40	295	(853)
Net cash provided by (used in) operating activities	$ 1,179	$ (10,953)	$ 61	$ 995

Development Finance Authority	Housing Development Authority	State Toll Highway Authority	
Industrial Revolving Loan		Operating and Construction	Total
$ 981	$ 518,222	$ 262,281	$ 816,947
(2,537)	(7,470)	(24,930)	(65,769)
(1,418)	(6,270)	(74,983)	(94,946)
6,324	2,223,053		2,245,159
(5,994)	(2,734,848)	(87,778)	(2,845,476)
(2,644)	(7,313)	74,590	55,915
222			222
(718)			(718)
(84)			(84)
	14,469		32,072
	(14,244)		(14,284)
(2,031)			(2,031)
(2,611)	225		15,177
		783,738	783,738
(134)	(105)	(304,916)	(305,328)
(28)		(314,643)	(314,671)
(3)			(3)
	1	370	371
(165)	(104)	164,549	164,107
(6,075)		(20,357)	(61,781)
9,752			36,569
1,035		26,524	29,299
4,712		6,167	4,087
(708)	(7,192)	245,306	239,286
15,626	25,804	346,415	405,239
$ 14,918	$ 18,612	$ 591,721	$ 644,525
$ 12,384	$ 18,211	$ 494,081	$ 543,950
2,534	401	97,640	100,575
$ 14,918	$ 18,612	$ 591,721	$ 644,525
$ (3,980)	$ 14,127	$ 24,645	$ 26,125
58	310	59,504	60,140
542	725		1,184
447	81,710	73	81,255
(3,717)	704	(1)	(3,014)
		(211)	(211)
(390)		(5,529)	(5,868)
7	(7,908)	(11,236)	(18,124)
3,715	(693)	(4)	3,015
(16)	(25,053)		(25,118)
		7,349	7,349
690	(71,235)		(70,818)
1,336	(21,440)	49,945	29,790
$ (2,644)	$ (7,313)	$ 74,590	$ 55,915

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Housing Development Authority
June 30, 1993
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Assets:				
Cash and cash equivalents	$ 16,008	$ 1,903	$ 300	$ 18,211
Investments, short-term	85,333	158,349	74,890	318,572
Other receivables, net	2,136	15,697	6,957	24,790
Due from other funds	2,905		12,577	15,482
Loans and notes receivable	395	9,114	10,184	19,693
Restricted assets ($401 cash equivalents)		9,103	7,255	16,358
Total current assets	106,777	194,166	112,163	413,106
Investments	62,137	342,526	15,892	420,555
Loans and notes receivable	28,735	709,979	804,634	1,543,348
Restricted assets		71,974	96,018	167,992
Property, plant and equipment, net	995			995
Other assets	4,203	18,412	47,680	70,295
Total assets	$ 202,847	$ 1,337,057	$ 1,076,387	$ 2,616,291
Liabilities:				
Accounts payable and accrued liabilities	$ 4,703	$ 34,695	$ 39,845	$ 79,243
Due to other funds	12,590	2,630	50	15,270
Notes payable	7,677			7,677
Revenue bonds payable		18,205	18,795	37,000
Other liabilities	105,213		5,000	110,213
Total current liabilities	130,183	55,530	63,690	249,403
Revenue bonds payable		1,254,478	995,576	2,250,054
Other obligations	29			29
Total liabilities	130,212	1,310,008	1,059,266	2,499,486
Fund equity:				
Retained earnings:				
Reserved for revenue bond and note retirement		27,049	17,121	44,170
Unreserved	72,635			72,635
Total fund equity	72,635	27,049	17,121	116,805
Total liabilities and fund equity	$ 202,847	$ 1,337,057	$ 1,076,387	$ 2,616,291

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Enterprise Funds
Housing Development Authority
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Operating revenues:				
Charges for sales and services	$ 7,428			$ 7,428
Interest and other investment income	4,897	$ 110,618	$ 80,653	196,168
Other	1,749		5,054	6,803
Total operating revenues	14,074	110,618	85,707	210,399
Operating expenses:				
Interest	637	103,623	77,051	181,311
General and administrative	10,547	2,743	1,361	14,651
Depreciation	310			310
Total operating expenses	11,494	106,366	78,412	196,272
Operating income	2,580	4,252	7,295	14,127
Nonoperating, other revenues		378	1,014	1,392
Income before operating transfers	2,580	4,630	8,309	15,519
Operating transfers-in	14,465	6,778	4	21,247
Operating transfers-out	(6,782)	(6,794)	(7,446)	(21,022)
Net income	10,263	4,614	867	15,744
Retained earnings, July 1, 1992	62,372	22,435	16,254	101,061
Retained earnings, June 30, 1993	$ 72,635	$ 27,049	$ 17,121	$ 116,805

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Housing Development Authority
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Cash flows from operating activities:				
Cash received from sales and services	$ 8,697	$ 259,089	$ 250,436	$ 518,222
Cash payments to suppliers for goods and services	(5,040)	(2,239)	(191)	(7,470)
Cash payments to employees for services	(5,885)	(385)		(6,270)
Cash receipts from other operating activities	744,091	707,042	771,920	2,223,053
Cash payments to other operating activities	(743,486)	(962,207)	(1,029,155)	(2,734,848)
Net cash provided by (used in) operating activities	(1,623)	1,300	(6,990)	(7,313)
Cash flows from noncapital financing activities:				
Operating transfers-in from other funds	14,465		4	14,469
Operating transfers-out to other funds	(6,782)	(16)	(7,446)	(14,244)
Net cash provided by (used in) noncapital financing activities	7,683	(16)	(7,442)	225
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	(105)			(105)
Proceeds from sale of equipment	1			1
Net cash used in capital and related financing activities	(104)			(104)
Net increase (decrease) in cash and cash equivalents	5,956	1,284	(14,432)	(7,192)
Cash and cash equivalents, July 1, 1992	10,052	678	15,074	25,804
Cash and cash equivalents, June 30, 1993	$ 16,008	$ 1,962	$ 642	$ 18,612
Reconciliation of cash and cash equivalents to the balance sheet:				
Total cash and cash equivalents per the balance sheet	$ 16,008	$ 1,903	$ 300	$ 18,211
Add: restricted cash equivalents		59	342	401
Cash and cash equivalents, June 30, 1993	$ 16,008	$ 1,962	$ 642	$ 18,612
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income	$ 2,580	$ 4,252	$ 7,295	$ 14,127
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	310			310
Provision for uncollectible accounts	225		500	725
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(3,128)	99,289	(14,451)	81,710
(Increase) decrease in due from other funds	782		(78)	704
Increase (decrease) in accounts payable and accrued liabilities	(352)	(8,127)	571	(7,908)
Increase (decrease) in due to other funds	78	(782)	11	(693)
Increase (decrease) in other liabilities	(18,943)		(6,110)	(25,053)
Other	16,825	(93,332)	5,272	(71,235)
Total adjustments	(4,203)	(2,952)	(14,285)	(21,440)
Net cash provided by (used in) operating activities	$ (1,623)	$ 1,300	$ (6,990)	$ (7,313)

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Student Assistance Commission
June 30, 1993
(Expressed in Thousands)

	Designated Account Purchase Program	Opportunity Loan Program	Total
Assets:			
Cash and cash equivalents	$ 37,567	$ 6,642	$ 44,209
Investments, short-term	1,032	10,358	11,390
Receivables, net:			
Intergovernmental	2,754		2,754
Other	4,706	1,323	6,029
Prepaid expenses		720	720
Loans and notes receivable	14,857		14,857
Restricted assets ($28,425 cash equivalents)	83,441		83,441
Total current assets	144,357	19,043	163,400
Investments	85,321		85,321
Loans and notes receivable	471,351	48,234	519,585
Restricted assets	107,979		107,979
Property, plant and equipment, net	650	23	673
Total assets	$ 809,658	$ 67,300	$ 876,958
Liabilities:			
Accounts payable and accrued liabilities	$ 14,341	$ 51	$ 14,392
Intergovernmental payables	9		9
Due to other funds	505		505
Notes payable	95,954		95,954
Revenue bonds payable	200,168		200,168
Other liabilities		1,577	1,577
Total current liabilities	310,977	1,628	312,605
Revenue bonds payable	443,233	60,686	503,919
Total liabilities	754,210	62,314	816,524
Fund equity:			
Retained earnings (deficit):			
Reserved for:			
Revenue bond and note retirement	101,202	1,553	102,755
Other	80,241	3,433	83,674
Unreserved	(125,995)		(125,995)
Total fund equity	55,448	4,986	60,434
Total liabilities and fund equity	$ 809,658	$ 67,300	$ 876,958

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Enterprise Funds
Student Assistance Commission
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Designated Account Purchase Program	Opportunity Loan Program	Total
Operating revenues:			
Interest and other investment income	$ 58,474	$ 3,965	$ 62,439
Other	562	140	702
Total operating revenues	59,036	4,105	63,141
Operating expenses:			
Costs of sales and services		983	983
Interest	42,436		42,436
General and administrative	9,794		9,794
Depreciation	147	15	162
Other	1,814		1,814
Total operating expenses	54,191	998	55,189
Operating income	4,845	3,107	7,952
Nonoperating revenues (expenses):			
Investment income		1,025	1,025
Interest expense		(4,299)	(4,299)
Income (loss) before operating transfers	4,845	(167)	4,678
Operating transfers-in		752	752
Net income	4,845	585	5,430
Retained earnings, July 1, 1992	50,603	4,401	55,004
Retained earnings, June 30, 1993	$ 55,448	$ 4,986	$ 60,434

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Student Assistance Commission
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Designated Account Purchase Program	Opportunity Loan Program	Total
Cash flows from operating activities:			
Cash received from sales and services		$ 3,905	$ 3,905
Cash payments to suppliers for goods and services	$ (6,388)	(563)	(6,951)
Cash payments to employees for services	(3,797)	(205)	(4,002)
Cash receipts from other operating activities	162,415	3,734	166,149
Cash payments to other operating activities	(188,671)	(2,950)	(191,621)
Net cash provided by (used in) operating activities	(36,441)	3,921	(32,520)
Cash flows from noncapital financing activities:			
Proceeds from borrowing	157,269		157,269
Principal paid on borrowing	(68,270)		(68,270)
Interest paid on borrowing		(3,832)	(3,832)
Operating transfers-in from other funds		752	752
Other noncapital financing activities		(756)	(756)
Net cash provided by (used in) noncapital financing activities	88,999	(3,836)	85,163
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(444)		(444)
Cash flows from investing activities:			
Purchase of investment securities	(398,347)	(13,377)	(411,724)
Proceeds from sale and maturities of investment securities	361,467	3,019	364,486
Interest and dividents on investments		1,180	1,180
Net cash (used in) investing activities	(36,880)	(9,178)	(46,058)
Net increase (decrease) in cash and cash equivalents	15,234	(9,093)	6,141
Cash and cash equivalents, July 1, 1992	50,758	15,735	66,493
Cash and cash equivalents, June 30, 1993	$ 65,992	$ 6,642	$ 72,634
Reconciliation of cash and cash equivalents to the balance sheet:			
Total cash and cash equivalents per the balance sheet	$ 37,567	$ 6,642	$ 44,209
Add: restricted cash equivalents	28,425		28,425
Cash and cash equivalents, June 30, 1993	$ 65,992	$ 6,642	$ 72,634
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income	$ 4,845	$ 3,107	$ 7,952
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	147	15	162
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(46,989)	732	(46,257)
(Increase) decrease in due from other funds		91	91
(Increase) decrease in prepaid expenses	4,569	18	4,587
Increase (decrease) in accounts payable and accrued liabilities	987	(257)	730
Other		215	215
Total adjustments	(41,286)	814	(40,472)
Net cash provided by (used in) operating activities	$ (36,441)	$ 3,921	$ (32,520)

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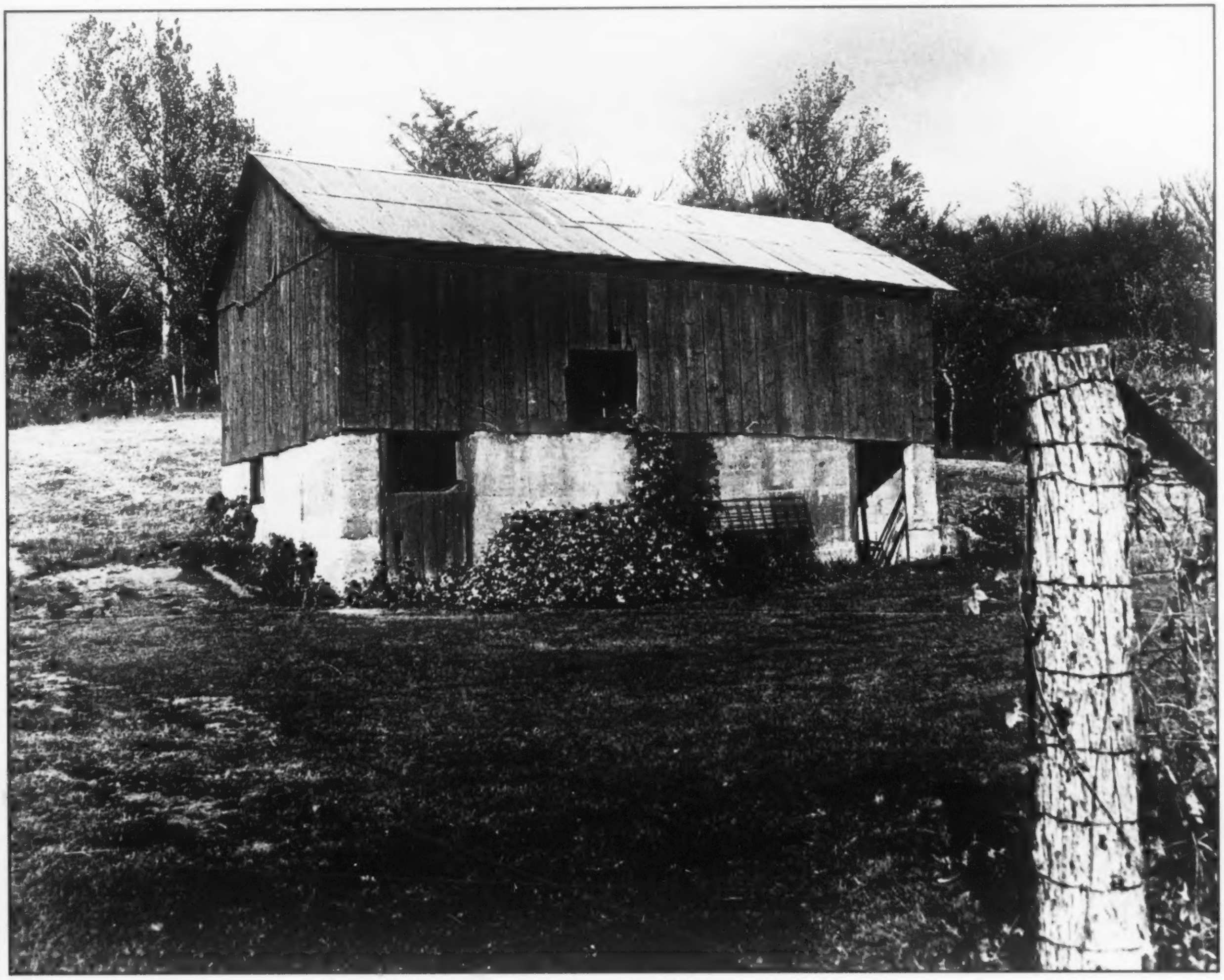

Raised Basement Barn, Hillview, Illinois

INTERNAL SERVICE FUNDS

Internal Service Funds are maintained to account for the operations of state agencies which render services to other state agencies or governmental units on a cost-reimbursement basis.

SIGNIFICANT INTERNAL SERVICE FUNDS DESCRIPTIONS

Central Management Services

State Garage Revolving Fund--to account for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Statistical Services Revolving Fund--to account for the purchase, maintenance and operation of electronic data processing and information devices used by State agencies. Revenues consist of charges from the user agencies.

Communications Revolving Fund--to account for the expenses related to telecommunications services for State agencies. Revenues consist of reimbursements from user agencies.

Health Insurance Reserve Fund--to account for the self-insurance medical and dental plan for State employees and qualified dependents. This fund records all contributions, appropriations, interest, dividends and expenses related to the plan.

Department of Corrections

Working Capital Revolving Fund--to account for the income and expenses associated with the industrial operations at the several State institutions.

Rural Bond Bank

Operating Fund--to account for the activities of the Illinois Rural Bond Bank including the purchase, servicing and sale of the securities of rural units of local government.

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1993
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities		
	Central Management Services	Corrections	Rural Bond Bank		
	Revolving Funds	Working Capital Revolving	Operating	Other	Total
Assets:					
Cash and cash equivalents	$ 73,478	$ 7,134	$ 316	$ 4,941	$ 85,869
Receivables, net:					
Intergovernmental	157	126	24,605	30	24,918
Other	5,200	376	771	56	6,403
Due from other funds	174,945	5,572		1,125	181,642
Inventories	1,642	7,536		642	9,820
Prepaid expenses	7,440	3	3		7,446
Loans and notes receivable	265				265
Total current assets	263,127	20,747	25,695	6,794	316,363
Investments			2,808		2,808
Loans and notes receivable	63				63
Restricted assets	95		3,030		3,125
Property, plant and equipment, net	47,561	7,838	43	1,900	57,342
Other assets		8			8
Total assets	$ 310,846	$ 28,593	$ 31,576	$ 8,694	$ 379,709
Liabilities:					
Accounts payable and accrued liabilities	$ 211,476	$ 2,552	$ 18	$ 756	$ 214,802
Intergovernmental payables	56	22	40	3	121
Due to other funds	1,171	346	1	404	1,922
Revenue bonds payable			1,135		1,135
Other liabilities	25,088	1,150	723	1,136	28,097
Total current liabilities	237,791	4,070	1,917	2,299	246,077
Revenue bonds payable			26,245		26,245
Other obligations	26,452	6		559	27,017
Total liabilities	264,243	4,076	28,162	2,858	299,339
Fund equity:					
Contributed capital	12,042	7,559	2,790	1,320	23,711
Retained earnings:					
Reserved for revenue bond and note retirement			624		624
Unreserved	34,561	16,958		4,516	56,035
Total fund equity	46,603	24,517	3,414	5,836	80,370
Total liabilities and fund equity	$ 310,846	$ 28,593	$ 31,576	$ 8,694	$ 379,709

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities		
	Central Management Services	Corrections	Rural Bond Bank		
	Revolving Funds	Working Capital Revolving	Operating	Other	Total
Operating revenues:					
Charges for sales and services	$ 743,855	$ 37,774		$ 13,524	$ 795,153
Interest and other investment income	13		$ 1,738	36	1,787
Other	76	326	179	56	637
Total operating revenues	743,944	38,100	1,917	13,616	797,577
Operating expenses:					
Costs of sales and services	115,546	31,022		9,597	156,165
Benefit payments and refunds	546,233				546,233
Interest	1,628		1,482	5	3,115
General and administrative	42,508	4,479	379	3,720	51,086
Depreciation	23,472	1,427	5	633	25,537
Other	5,345		156	1	5,502
Total operating expenses	734,732	36,928	2,022	13,956	787,638
Operating income (loss)	9,212	1,172	(105)	(340)	9,939
Nonoperating revenues (expenses):					
Investment income	1,138				1,138
Interest expense	(2,275)	(3)		(51)	(2,329)
Other revenues	199	75		16	290
Other expenses	(1,877)	(53)		(83)	(2,013)
Income (loss) before operating transfers	6,397	1,191	(105)	(458)	7,025
Operating transfers-in			360	100	460
Operating transfers-out	(1,319)	(13)		(516)	(1,848)
Net income (loss)	5,078	1,178	255	(874)	5,637
Retained earnings, July 1, 1992	29,483	15,780	369	5,390	51,022
Retained earnings, June 30, 1993	$ 34,561	$ 16,958	$ 624	$ 4,516	$ 56,659

STATE OF ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities		
	Central Management Services	Corrections	Rural Bond Bank		
	Revolving Funds	Working Capital Revolving	Operating	Other	Total
Cash flows from operating activities:					
Cash received from sales and services	$ 742,187	$ 37,256		$ 14,059	$ 793,502
Cash payments to suppliers for goods and services	(648,347)	(21,969)		(6,616)	(676,932)
Cash payments to employees for services	(26,955)	(10,495)		(4,839)	(42,289)
Cash receipts from other operating activities	89		$ 1,771	(405)	1,455
Cash payments to other operating activities		(1,118)	(9,208)	(708)	(11,034)
Net cash provided by (used in) operating activities	66,974	3,674	(7,437)	1,491	64,702
Cash flows from noncapital financing activities:					
Proceeds from borrowing			7,725		7,725
Principal paid on borrowing			(630)		(630)
Operating transfers-in from other funds			360	100	460
Operating transfers-out to other funds	(1,319)	(13)		(516)	(1,848)
Other noncapital financing activities		75			75
Net cash provided by (used in) noncapital financing activities	(1,319)	62	7,455	(416)	5,782
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(1,280)	(601)		(382)	(2,263)
Principal paid on bond maturities and equipment contracts	(26,911)	(17)		(219)	(27,147)
Interest paid on bond maturities and equipment contracts	(2,275)	(3)		(51)	(2,329)
Proceeds from long-term borrowing and capital leases	5,145				5,145
Net cash (used in) capital and related financing activities	(25,321)	(621)		(652)	(26,594)
Cash flows from investing activities:					
Interest and dividends on investments	1,042				1,042
Net increase in cash and cash equivalents	41,376	3,115	18	423	44,932
Cash and cash equivalents, July 1, 1992	32,102	4,019	298	4,518	40,937
Cash and cash equivalents, June 30, 1993	$ 73,478	$ 7,134	$ 316	$ 4,941	$ 85,869
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	$ 9,212	$ 1,172	$ (105)	$ (340)	$ 9,939
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	23,472	1,427	5	633	25,537
Provision for uncollectible accounts	867			(9)	858
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	18	(193)	(6,526)	82	(6,619)
(Increase) decrease in due from other funds	724	631		412	1,767
(Increase) decrease in inventory	50	1,356		332	1,738
(Increase) decrease in prepaid expenses	(6,600)	10	1		(6,589)
Increase (decrease) in accounts payable and accrued liabilities	35,473	(949)	11	72	34,607
Increase (decrease) in intergovernmental payables	(5,089)	22	(84)	3	(5,148)
Increase (decrease) in due to other funds	(354)	30	(15)	235	(104)
Increase (decrease) in deferred revenues	(77)	(48)			(125)
Increase (decrease) in other liabilities	(908)	212	98	84	(514)
Other	10,186	4	(822)	(13)	9,355
Total adjustments	57,762	2,502	(7,332)	1,831	54,763
Net cash provided by (used in) operating activities	$ 66,974	$ 3,674	$ (7,437)	$ 1,491	$ 64,702
Noncash investing, capital, and financing activities:					
Capital leases (initial year):					
Fair market value	$ 2,688	$ --	$ --	$ --	$ 2,688
Installment purchases (initial year):					
Fair market value	$ 12,140	$ 7	$ --	$ --	$ 12,147
Transfers from General Fixed Assets:					
Fair market value	$ --	$ 361	$ --	$ --	$ 361

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Central Management Services
June 30, 1993
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Communications Revolving	Health Insurance Reserve	Total
Assets:					
Cash and cash equivalents	$ 974	$ 11,714	$ 14,092	$ 46,698	$ 73,478
Receivables, net:					
Intergovernmental	50	37	70		157
Other		168	4,887	145	5,200
Due from other funds	6,955	9,995	21,237	136,758	174,945
Inventories	1,579	63			1,642
Prepaid expenses			7,440		7,440
Loans and notes receivable		265			265
Total current assets	9,558	22,242	47,726	183,601	263,127
Loans and notes receivable		63			63
Restricted assets	95				95
Property, plant and equipment, net	2,637	27,583	17,341		47,561
Total assets	$ 12,290	$ 49,888	$ 65,067	$ 183,601	$ 310,846
Liabilities:					
Accounts payable and accrued liabilities	$ 6,511	$ 6,630	$ 14,887	$ 183,448	$ 211,476
Intergovernmental payables	22	34			56
Due to other funds	322	489	360		1,171
Other liabilities	1,721	12,279	10,935	153	25,088
Total current liabilities	8,576	19,432	26,182	183,601	237,791
Other obligations	1,654	9,645	15,153		26,452
Total liabilities	10,230	29,077	41,335	183,601	264,243
Fund equity:					
Contributed capital	1,078	9,157	1,807		12,042
Retained earnings, unreserved	982	11,654	21,925		34,561
Total fund equity	2,060	20,811	23,732		46,603
Total liabilities and fund equity	$ 12,290	$ 49,888	$ 65,067	$ 183,601	$ 310,846

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Internal Service Funds
Department of Central Management Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Communications Revolving	Health Insurance Reserve	Total
Operating revenues:					
Charges for sales and services	$ 27,118	$ 50,375	$ 94,700	$ 571,662	$ 743,855
Interest and other investment income	13				13
Other	76				76
Total operating revenues	27,207	50,375	94,700	571,662	743,944
Operating expenses:					
Costs of sales and services	20,483	25,341	69,722		115,546
Benefit payments and refunds				546,233	546,233
Interest	117	1,511			1,628
General and administrative	6,292	4,530	6,546	25,140	42,508
Depreciation	493	14,493	8,486		23,472
Other	1,255	515	2,148	1,427	5,345
Total operating expenses	28,640	46,390	86,902	572,800	734,732
Operating income (loss)	(1,433)	3,985	7,798	(1,138)	9,212
Nonoperating revenues (expenses):					
Investment income				1,138	1,138
Interest expense	(20)		(2,255)		(2,275)
Other revenues	13		186		199
Other expenses	(29)	(1,848)			(1,877)
Income (loss) before operating transfers	(1,469)	2,137	5,729		6,397
Operating transfers-out	(11)	(272)	(1,036)		(1,319)
Net income (loss)	(1,480)	1,865	4,693	--	5,078
Retained earnings, July 1, 1992	2,462	9,789	17,232		29,483
Retained earnings, June 30, 1993	$ 982	$ 11,654	$ 21,925	$ --	$ 34,561

STATE OF ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
Department of Central Management Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Communications Revolving	Health Insurance Reserve	Total
Cash flows from operating activities:					
Cash received from sales and services	$ 25,822	$ 50,422	$ 92,960	$ 572,983	$ 742,187
Cash payments to suppliers for goods and services	(16,459)	(16,639)	(69,656)	(545,593)	(648,347)
Cash payments to employees for services	(9,106)	(13,467)	(4,382)		(26,955)
Cash receipts from other operating activities	89				89
Net cash provided by operating activities	346	20,316	18,922	27,390	66,974
Cash flows from noncapital financing activities:					
Operating transfers-out from other funds	(11)	(272)	(1,036)		(1,319)
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(161)	(1,119)			(1,280)
Principal paid on bond maturities and equipment contracts	(373)	(16,818)	(9,720)		(26,911)
Interest paid on bond maturities and equipment contracts	(20)		(2,255)		(2,275)
Proceeds from long-term borrowing and capital leases		5,145			5,145
Net cash (used in) capital and related financing activities	(554)	(12,792)	(11,975)		(25,321)
Cash flows from investing activities:					
Interest and dividends on investments				1,042	1,042
Net increase (decrease) in cash and cash equivalents	(219)	7,252	5,911	28,432	41,376
Cash and cash equivalents, July 1, 1992	1,193	4,462	8,181	18,266	32,102
Cash and cash equivalents, June 30, 1993	$ 974	$ 11,714	$ 14,092	$ 46,698	$ 73,478
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	$ (1,433)	$ 3,985	$ 7,798	$ (1,138)	$ 9,212
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	493	14,493	8,486		23,472
Provision for uncollectible accounts	142	514	(186)	397	867
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	22	545	(549)		18
(Increase) decrease in due from other funds	(1,259)	2,069	(1,010)	924	724
(Increase) decrease in inventory	74	(24)			50
(Increase) decrease in prepaid expenses		30	(7,440)	810	(6,600)
Increase (decrease) in accounts payable and accrued liabilities	1,981	4,052	3,127	26,313	35,473
Increase (decrease) in intergovernmental payables	22	(5,111)			(5,089)
Increase (decrease) in due to other funds	53	(150)	(257)		(354)
Increase (decrease) in deferred revenues			(77)		(77)
Increase (decrease) in other liabilities	385		(1,377)	84	(908)
Other	(134)	(87)	10,407		10,186
Total adjustments	1,779	16,331	11,124	28,528	57,762
Net cash provided by operating activities	$ 346	$ 20,316	$ 18,922	$ 27,390	$ 66,974
Noncash investing, capital, and financing activities:					
Capital leases (initial year):					
Fair market value	$ 178	$ --	$ 2,510	$ --	$ 2,688
Installment purchases (initial year):					
Fair market value	$ --	$ 12,140	$ --	$ --	$ 12,140

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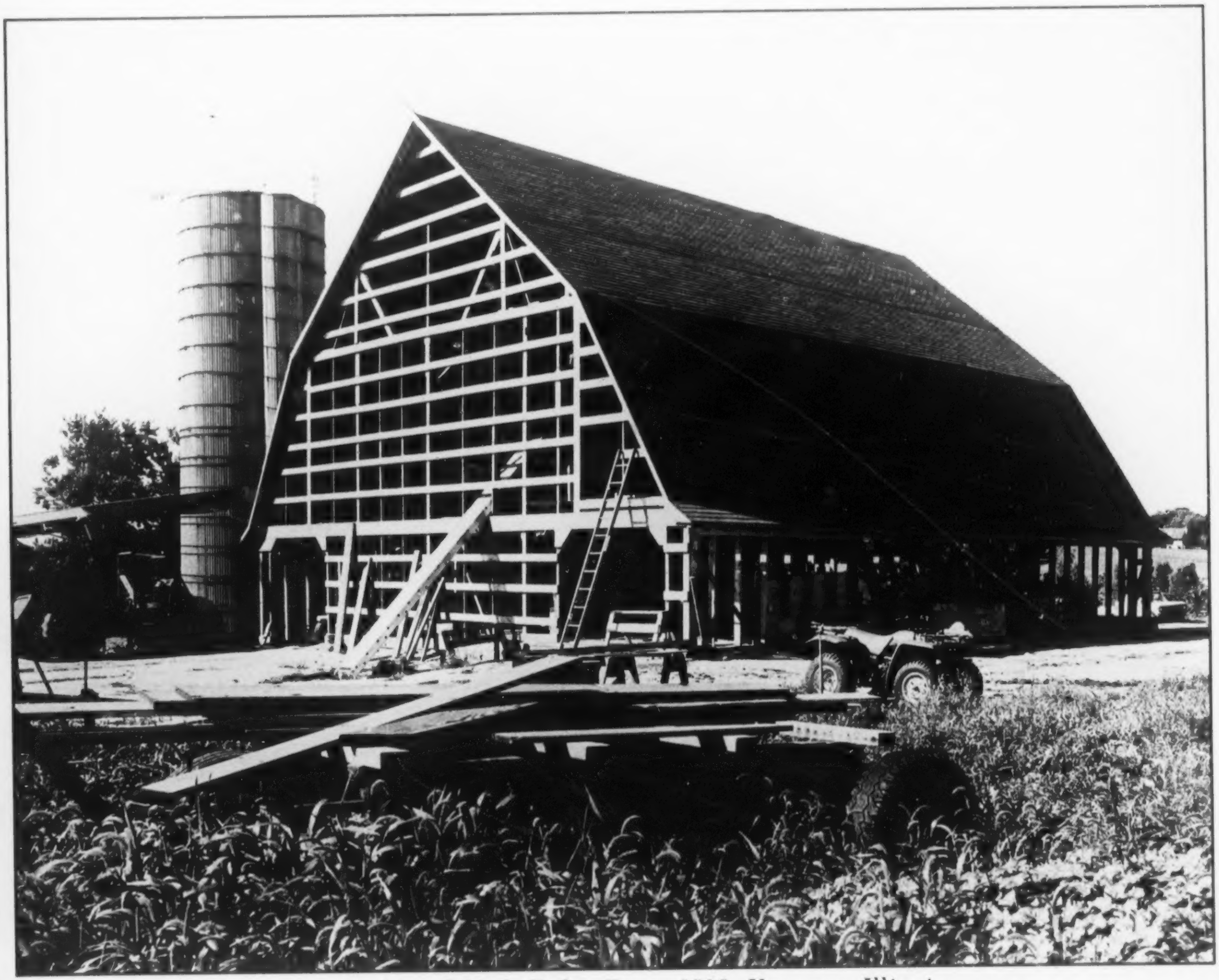

Gambrel Roof High Ridge Barn, 1912, Kewanee, Illinois

TRUST AND AGENCY FUNDS

Trust and Agency Funds are maintained to account for assets held by the State acting in the capacity of trustee or agent.

SIGNIFICANT TRUST AND AGENCY FUNDS DESCRIPTIONS

TRUST FUNDS:

Department of Employment Security

Unemployment Compensation Trust Fund--to provide for unemployment insurance benefit claims. Funding is through employer contributions and Federal Unemployment Trust advances.

Department of Financial Institutions

Unclaimed Property Trust Fund--to receive specified proceeds from the sale of abandoned property and to pay claims related to such property.

Industrial Commission

Self-Insured Employers Liability Fund--to cover claims for compensation made on self-insured employers with respect to employment related injuries and diseases.

State Pension Funds

See Note 10 on page 35 for description of pension funds.

AGENCY FUNDS:

Treasurer

Public Treasurers' Investment Pool Fund--to hold and invest public funds deposited by local Treasurers to enhance investment opportunities - in effect a mutual fund.

Department of Central Management Services

Deferred Compensation Plan Fund--to defer gross compensation of any State employee and invest the funds until retirement, death or extreme hardship.

Department of Public Aid

Public Assistance Recoveries Trust Fund--to hold monies recovered by law on behalf of the State's Public Aid recipients and third parties and to disburse funds for reimbursement of claims collected through error or mistake, and for certain administrative expenses.

Department of Revenue

RTA Sales Tax Fund--to collect the locally assessed 1 percent Regional Transportation Authority (RTA) sales tax in Cook County and one-fourth percent sales tax in the five contiguous counties of the RTA districts and to remit the tax collected to the RTA.

Home Rule Municipal Retailers' Occupational Tax Fund--to collect and disburse the retailers' occupation tax imposed by home rule municipalities on individuals selling tangible personal property.

Home Rule Counties Retailers' Occupational Tax Fund--to collect and disburse the retailers' occupation tax imposed by home rule counties on individuals selling tangible personal property.

Metropolitan Pier and Exposition Authority Trust Fund--to receive and account for taxes related to the Metropolitan Pier and Exposition Authority.

Department of Insurance

Security Deposit Fund--to hold securities on deposit by domestic and certain foreign domiciled insurance companies in the State for protection of all policyholders, policy obligations and creditors of the companies.

Department of Lottery

Deferred Lottery Prize Winners Trust Fund--to hold the proceeds of investments that will be paid to Illinois State Lottery prize winners. Investment contracts are executed by the State Treasurer with the State Lottery Director's approval in a manner which ensures the timely payment to prize winners.

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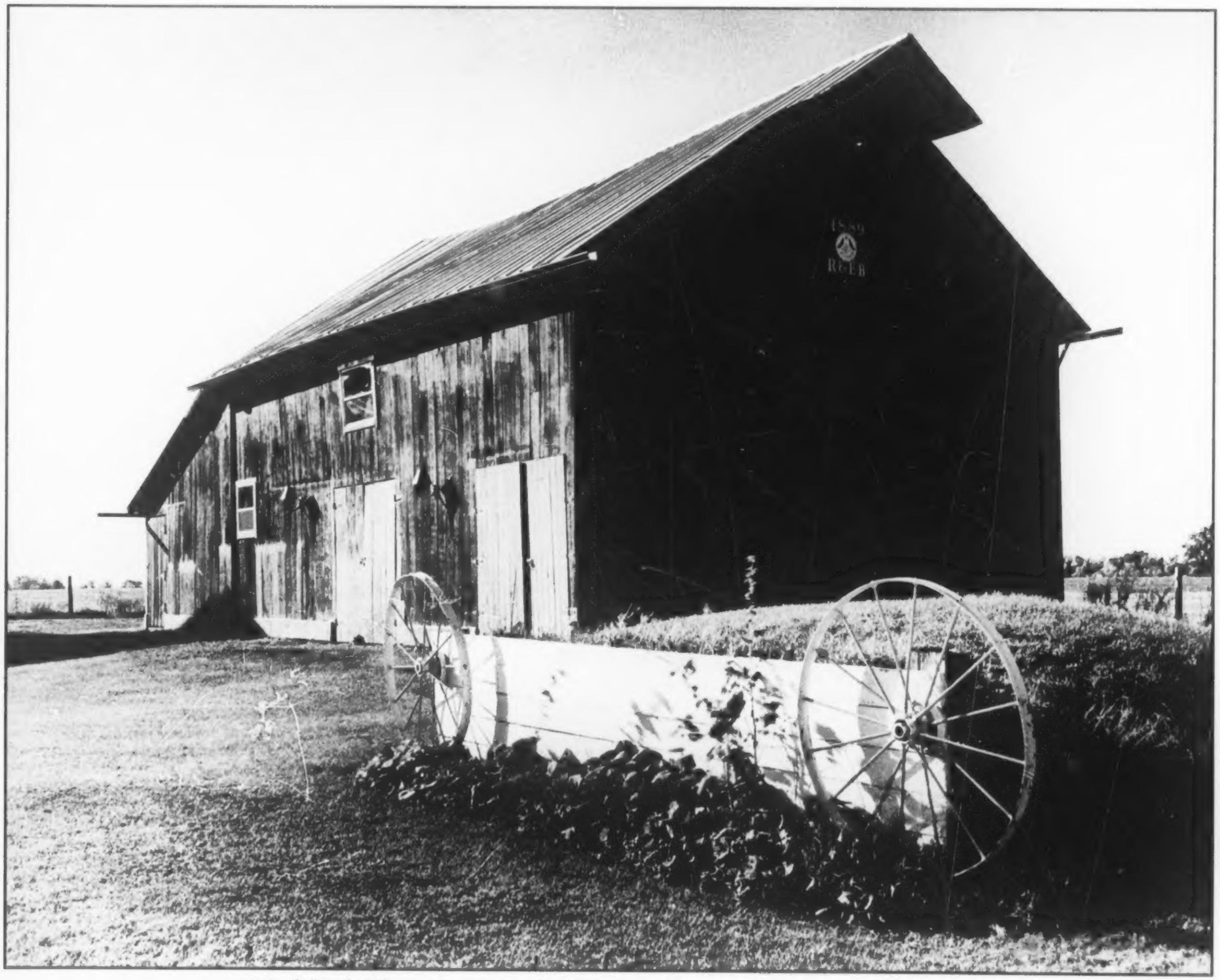

Modified Three-Bay English Barn, 1889, Carrollton, Illinois

UNIVERSITY AND COLLEGE FUNDS

The University and College Funds are maintained to account for all transactions of State universities and colleges including related foundations and associations.

STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1993
(Expressed In Thousands)

	Trust			Agency	
	Expendable	Non-Expendable	Pension		Total
Assets:					
Cash and cash equivalents	$ 947,072	$ 2,017	$ 23,469	$ 2,326,229	$ 3,298,787
Investments	447	10	18,803,194	1,708,054	20,511,705
Receivables, net:					
Taxes	287,454			83,152	370,606
Intergovernmental	25,447			1,449	26,896
Other	13,749	10	184,167	43,786	241,712
Due from other funds	2,816	1	8,669	30,679	42,165
Property, plant and equipment, net		104	18,968		19,072
Other assets				605,328	605,328
Total assets	$ 1,276,985	$ 2,142	$ 19,038,467	$ 4,798,677	$ 25,116,271
Liabilities:					
Accounts payable and accrued liabilities	$ 53,681		$ 221,096	$ 15,697	$ 290,474
Intergovernmental payables	2,862	$ 5		2,330,595	2,333,462
Due to other funds	4,544		265	74,901	79,710
Deferred revenues	2,662				2,662
Revenue bonds payable			12,092		12,092
Depository and other liabilities	8,016			2,377,484	2,385,500
Total liabilities	71,765	5	233,453	4,798,677	5,103,900
Fund balances:					
Fund balances:					
Reserved for:					
Encumbrances	126				126
Unemployment compensation benefits	1,173,080				1,173,080
Net assets available for plan benefits			18,805,014		18,805,014
Endowment and similar funds	2				2
Unreserved, undesignated	32,012	2,137			34,149
Total fund equity	1,205,220	2,137	18,805,014		20,012,371
Total liabilities and fund equity	$ 1,276,985	$ 2,142	$ 19,038,467	$ 4,798,677	$ 25,116,271

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
June 30, 1993
(Expressed in Thousands)

	Elected Officials	Departments	Agencies, Boards and Authorities		
			Industrial Commission		
	Attorney General	Other Code Departments	Self-insured Employers' Liability	Other	Total
Assets:					
Cash and cash equivalents	$ 2,533	$ 930,395	$ 8,074	$ 6,070	$ 947,072
Investments				447	447
Receivables, net:					
Taxes		287,454			287,454
Intergovernmental		25,447			25,447
Other	4,899	8,787	22	41	13,749
Due from other funds		2,704	68	44	2,816
Total assets	$ 7,432	$ 1,254,787	$ 8,164	$ 6,602	$ 1,276,985
Liabilities:					
Accounts payable and accrued liabilities	$ 195	$ 53,390	$ 30	$ 66	$ 53,681
Intergovernmental payables		2,862			2,862
Due to other funds	44	4,350	2	148	4,544
Deferred revenues	83	2,516		63	2,662
Other liabilities	2,632	2,054	3,330		8,016
Total liabilities	2,954	65,172	3,362	277	71,765
Fund balances:					
Reserved for:					
Encumbrances	97			29	126
Unemployment compensation benefits		1,173,080			1,173,080
Endowment and similar funds				2	2
Unreserved, undesignated	4,381	16,535	4,802	6,294	32,012
Total fund balances	4,478	1,189,615	4,802	6,325	1,205,220
Total liabilities and fund balances	$ 7,432	$ 1,254,787	$ 8,164	$ 6,602	$ 1,276,985

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances
Expendable Trust Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Elected Officials	Departments	Agencies, Boards and Authorities		
			Industrial Commission		
	Attorney General	Other Code Departments	Self-Insured Employers' Liabilitiy	Other	Total
Revenues:					
Other taxes		$ 1,140,223	$ 1,429	$ 104	$ 1,141,756
Federal government		589,793			589,793
Interest and other investment income	$ 7	62,690	245	233	63,175
Other	3,686	16,305		5,604	25,595
Total revenues	3,693	1,809,011	1,674	5,941	1,820,319
Expenditures:					
Current:					
Health and social services				106	106
Education				3	3
Social assistance		1,849,106	332	664	1,850,102
General government	1,007			5,122	6,129
Public protection and justice			3,446		3,446
Natural resources and recreation				103	103
Capital outlays	132			77	209
Total expenditures	1,139	1,849,106	3,778	6,075	1,860,098
Excess (deficiency) of revenues over (under) expenditures	2,554	(40,095)	(2,104)	(134)	(39,779)
Other sources (uses) of financial resources:					
Operating transfers-in	803			605	1,408
Operating transfers-out		(11,486)		(612)	(12,098)
Net other sources (uses) of financial resources	803	(11,486)		(7)	(10,690)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	3,357	(51,581)	(2,104)	(141)	(50,469)
Fund balances, July 1, 1992	1,121	1,241,196	6,906	6,466	1,255,689
Fund balances, June 30, 1993	$ 4,478	$ 1,189,615	$ 4,802	$ 6,325	$ 1,205,220

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
Attorney General
June 30, 1993
(Expressed in Thousands)

	State Projects and Court Order Distribution Trust	Consumer Trust	Total
Assets:			
Cash and cash equivalents	$ 2,444	$ 89	$ 2,533
Other receivables, net	2,356	2,543	4,899
Total assets	$ 4,800	$ 2,632	$ 7,432
Liabilities:			
Accounts payable and accrued liabilities	$ 195		$ 195
Due to other funds	44		44
Deferred revenues	83		83
Other liabilities		$ 2,632	2,632
Total liabilities	322	2,632	2,954
Fund balances:			
Reserved for encumbrances	97		97
Unreserved, undesignated	4,381		4,381
Total fund balances	4,478		4,478
Total liabilities and fund balances	$ 4,800	$ 2,632	$ 7,432

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Fund Balances
Expendable Trust Funds
Attorney General
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Projects and Court Order Distribution Trust	Consumer Trust	Total
Revenues:			
Interest and other investment income	$ 7		$ 7
Other	3,686		3,686
Total revenues	3,693		3,693
Expenditures:			
Current:			
General government	1,007		1,007
Capital outlays	132		132
Total expenditures	1,139		1,139
Excess of revenues over expenditures	2,554		2,554
Other sources of financial resources:			
Operating transfers-in	803		803
Excess of revenues over expenditures and other sources of financial resources	3,357		3,357
Fund balances, July 1, 1992	1,121		1,121
Fund balances, June 30, 1993	$ 4,478	$ --	$ 4,478

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
Other Code Departments
June 30, 1993
(Expressed in Thousands)

	Employment Security	Financial Institutions	
	Unemployment Compensation Trust	Unclaimed Property Trust	Total
Assets:			
Cash and cash equivalents	$ 913,384	$ 17,011	$ 930,395
Receivables, net:			
Taxes	287,454		287,454
Intergovernmental	25,447		25,447
Other	8,787		8,787
Due from other funds	2,704		2,704
Total assets	$ 1,237,776	$ 17,011	$ 1,254,787
Liabilities:			
Accounts payable and accrued liabilities	$ 52,914	$ 476	$ 53,390
Intergovernmental payables	2,862		2,862
Due to other funds	4,350		4,350
Deferred revenues	2,516		2,516
Other liabilities	2,054		2,054
Total liabilities	64,696	476	65,172
Fund balances:			
Reserved for unemployment compensation benefits	1,173,080		1,173,080
Unreserved, undesignated		16,535	16,535
Total fund balances	1,173,080	16,535	1,189,615
Total liabilities and fund balances	$ 1,237,776	$ 17,011	$ 1,254,787

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Fund Balances
Expendable Trust Funds
Other Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Employment Security	Financial Institutions	
	Unemployment Compensation Trust	Unclaimed Property Trust	Total
Revenues:			
Other taxes	$ 1,140,223		$ 1,140,223
Federal government	589,793		589,793
Interest and other investment income	62,690		62,690
Other	212	$ 16,093	16,305
Total revenues	1,792,918	16,093	1,809,011
Expenditures:			
Current:			
Social assistance	1,849,106		1,849,106
Total expenditures	1,849,106		1,849,106
Excess (deficiency) of revenues over (under) expenditures	(56,188)	16,093	(40,095)
Other (uses) of financial resources:			
Operating transfers-out	(11,486)		(11,486)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(67,674)	16,093	(51,581)
Fund balances, July 1, 1992	1,240,754	442	1,241,196
Fund balances, June 30, 1993	$ 1,173,080	$ 16,535	$ 1,189,615

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1993
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System
Assets:					
Cash and cash equivalents	$ 2,160	$ 3,449	$ 13,751	$ 2,246	$ 1,863
Investments	38,094	193,615	3,477,072	10,946,753	4,162,705
Other receivables, net	486	2,659	1,797	131,687	32,493
Due from other funds		49	5,959		2,661
Property, plant and equipment, net	17	26	4,834	4,262	9,780
Total assets	$ 40,757	$ 199,798	$ 3,503,413	$ 11,084,948	$ 4,209,502
Liabilities:					
Accounts payable and accrued liabilities	$ 28	$ 113	$ 6,863	$ 205,249	$ 8,843
Due to other funds	55	5	64	109	32
Revenue bonds payable					12,092
Other liabilities					
Total liabilities	83	118	6,927	205,358	20,967
Fund balances:					
Reserved for net assets available for plan benefits	40,674	199,680	3,496,486	10,879,590	4,188,535
Total fund balances	40,674	199,680	3,496,486	10,879,590	4,188,535
Total liabilities and fund balances	$ 40,757	$ 199,798	$ 3,503,413	$ 11,084,948	$ 4,209,502

State Board of Investment	Eliminations	Total
$ 71	$ (71)	$ 23,469
3,693,736	(3,708,781)	18,803,194
45,703	(30,658)	184,167
		8,669
49		18,968
$ 3,739,559	$ (3,739,510)	$ 19,038,467
		$ 221,096
$ 7	$ (7)	265
		12,092
30,720	(30,720)	--
30,727	(30,727)	233,453
3,708,832	(3,708,783)	18,805,014
3,708,832	(3,708,783)	18,805,014
$ 3,739,559	$ (3,739,510)	$ 19,038,467

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and Changes in Fund Balances
Pension Trust Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System
Operating revenues:					
Contributions:					
Employer	$ 2,201	$ 11,099	$ 114,413	$ 305,974	$ 127,551
Employee	1,944	9,378	120,042	363,334	175,701
Interest and other investment income	3,518	17,528	310,471	520,148	279,728
Other	1,065			622,488	255
Total operating revenues	8,728	38,005	544,926	1,811,944	583,235
Operating expenses:					
Benefit payments and refunds	5,469	25,649	321,606	734,654	287,739
Interest			14		843
General and administrative	200	298	4,423	8,457	6,560
Depreciation	3	5	304	742	1,005
Other			341	463	70
Total operating expenses	5,672	25,952	326,688	744,316	296,217
Net income	3,056	12,053	218,238	1,067,628	287,018
Fund balances, July 1, 1992	37,618	187,627	3,278,248	9,811,962	3,901,517
Fund balances, June 30, 1993	$ 40,674	$ 199,680	$ 3,496,486	$ 10,879,590	$ 4,188,535

State Board of Investment	Eliminations	Total
		$ 561,238
		670,399
$ 343,543	$ (343,535)	1,131,401
		623,808
343,543	(343,535)	2,986,846
99,200	(99,200)	1,375,117
		857
12,734	(12,734)	19,938
6	(6)	2,059
		874
111,940	(111,940)	1,398,845
231,603	(231,595)	1,588,001
3,477,229	(3,477,188)	17,217,013
$ 3,708,832	$ (3,708,783)	$ 18,805,014

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1993
(Expressed in Thousands)

	Elected Officials		Departments	
	Secretary of State	Treasurer	Central Management Services	Public Aid
Assets:				
Cash and cash equivalents	$ 19,559	$ 2,095,712	$ 4,425	$ 41,596
Investments			456,181	
Receivables, net:				
Taxes		286		
Intergovernmental				
Other		188		43,285
Due from other funds			9,253	
Other assets				
Total assets	$ 19,559	$ 2,096,186	$ 469,859	$ 84,881
Liabilities:				
Accounts payable and accrued liabilities		$ 346	$ 12,451	
Intergovernmental payables	$ 10,389	2,074,497		$ 18,489
Due to other funds		5,285		62,839
Depository and other liabilities	9,170	16,058	457,408	3,553
Total liabilities	$ 19,559	$ 2,096,186	$ 469,859	$ 84,881

Departments (Continued)

Revenue	Other Code Departments	Other	Total
$ 134,320	$ 19,275	$ 11,342	$ 2,326,229
	1,251,873		1,708,054
81,830		1,036	83,152
	1,447	2	1,449
210	75	28	43,786
20,653	773		30,679
	604,983	345	605,328
$ 237,013	$ 1,878,426	$ 12,753	$ 4,798,677
$ 312	$ 326	$ 2,262	$ 15,697
223,816		3,404	2,330,595
3,174	2,180	1,423	74,901
9,711	1,875,920	5,664	2,377,484
$ 237,013	$ 1,878,426	$ 12,753	$ 4,798,677

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Secretary of State
June 30, 1993
(Expressed in Thousands)

	Safety Responsibility	International Registration Plan	Local Funds	Total
Assets:				
Cash and cash equivalents	$ 2,033	$ 10,389	$ 7,137	$ 19,559
Total assets	$ 2,033	$ 10,389	$ 7,137	$ 19,559
Liabilities:				
Intergovernmental payables		$ 10,389		$ 10,389
Depository and other liabilities	$ 2,033		$ 7,137	9,170
Total liabilities	$ 2,033	$ 10,389	$ 7,137	$ 19,559

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1993
(Expressed In Thousands)

	Protest	Illinois Municipal Retirement	Public Treasurers' Investment Pool	Total
Assets:				
Cash and cash equivalents	$ 20,915	$ 2,715	$ 2,072,082	$ 2,095,712
Receivables, net:				
Taxes	286			286
Other	3		185	188
Total assets	$ 21,204	$ 2,715	$ 2,072,267	$ 2,096,186
Liabilities:				
Accounts payable and accrued liabilities			$ 346	$ 346
Intergovernmental payables		$ 2,715	2,071,782	2,074,497
Due to other funds	$ 5,146		139	5,285
Other liabilities	16,058			16,058
Total liabilities	$ 21,204	$ 2,715	$ 2,072,267	$ 2,096,186

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Central Management Services
June 30, 1993
(Expressed in Thousands)

	Group Insurance Premium	State Employees' Deferred Compensation Plan	Total
Assets:			
Cash and cash equivalents	$ 3,142	$ 1,283	$ 4,425
Investments		456,181	456,181
Due from other funds	9,253		9,253
Total assets	$ 12,395	$ 457,464	$ 469,859
Liabilities:			
Accounts payable and accrued liabilities	$ 12,395	$ 56	$ 12,451
Other liabilities		457,408	457,408
Total liabilities	$ 12,395	$ 457,464	$ 469,859

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Public Aid
June 30, 1993
(Expressed in Thousands)

	Public Assistance Recoveries Trust	Social Services Block Grant	Total
Assets:			
Cash and cash equivalents	$ 36,596	$ 5,000	$ 41,596
Other receivables, net	43,285		43,285
Total assets	$ 79,881	$ 5,000	$ 84,881
Liabilities:			
Intergovernmental payables	$ 18,489		$ 18,489
Due to other funds	57,839	$ 5,000	62,839
Other liabilities	3,553		3,553
Total liabilities	$ 79,881	$ 5,000	$ 84,881

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1993

(Expressed in Thousands)

	County Water Commission Tax	Home Rule Municipal Occupational Tax	Home Rule Counties Occupational Tax	County Option Motor Fuel Tax	Sports Facilities Tax Trust
Assets:					
Cash and cash equivalents	$ 3,683	$ 18,256	$ 33,773	$ 3,763	$ 2,477
Receivables, net:					
Taxes	2,002	20,295	18,310	1,768	1,445
Other	6	19	67	7	
Due from other funds					
Total assets	$ 5,691	$ 38,570	$ 52,150	$ 5,538	$ 3,922
Liabilities:					
Accounts payable and accrued liabilities		$ 185		$ 118	$ 6
Intergovernmental payables	$ 5,691	38,384	$ 52,150	5,420	759
Due to other funds		1			3,157
Depository liabilities					
Total liabilities	$ 5,691	$ 38,570	$ 52,150	$ 5,538	$ 3,922

Metropolitan Pier and Exposition Authority Trust	RTA Sales Tax Trust	Metro East Mass Transit District Tax	Surety Bond	Total
$ 30,206	$ 30,512	$ 1,939	$ 9,711	$ 134,320
3,780	33,627	603		81,830
67	42	2		210
	20,653			20,653
$ 34,053	$ 84,834	$ 2,544	$ 9,711	$ 237,013
$ 3				$ 312
34,034	$ 84,834	$ 2,544		223,816
16				3,174
			$ 9,711	9,711
$ 34,053	$ 84,834	$ 2,544	$ 9,711	$ 237,013

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Code Departments
June 30, 1993
(Expressed in Thousands)

	Children and Family Services	Corrections	Financial Institutions	Insurance	Lottery
	Children's Trusts	Resident Trusts	Depository	Security Deposit	Deferred Lottery Prize Winners Trust
Assets:					
Cash and cash equivalents	$ 2,423	$ 1,629			$ 11,968
Investments					1,251,873
Receivables, net:					
Intergovernmental	319				
Other		32			33
Due from other funds		773			
Other assets			$ 11,050	$ 593,933	
Total assets	$ 2,742	$ 2,434	$ 11,050	$ 593,933	$ 1,263,874
Liabilities:					
Accounts payable and accrued liabilities		$ 282			
Due to other funds	$ 767	330			
Depository and other liabilities	1,975	1,822	$ 11,050	$ 593,933	$ 1,263,874
Total liabilities	$ 2,742	$ 2,434	$ 11,050	$ 593,933	$ 1,263,874

Mental Health & Developmental Disabilities	
Resident Trusts	Total
$ 3,255	$ 19,275
	1,251,873
1,128	1,447
10	75
	773
	604,983
$ 4,393	$ 1,878,426
$ 44	$ 326
1,083	2,180
3,266	1,875,920
$ 4,393	$ 1,878,426

STATE OF ILLINOIS
Combining Statement of Changes in Assets and Liabilities–All Agency Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	ASSETS					
			Receivables			
	Cash and Cash Equivalents	Investments	Taxes	Intergovern-mental	Other	Due From Other Funds
Organization/Fund:						
Secretary of State:						
Safety Responsibility						
Balance July 1, 1992................	$ 2,214					
Additions..................................	1,095					
Deductions................................	1,276					
Balance June 30, 1993	2,033					
International Registration Plan						
Balance July 1, 1992................	2,615					
Additions..................................	135,005					
Deductions................................	127,231					
Balance June 30, 1993	10,389					
Local Funds						
Balance July 1, 1992................	6,526					
Additions..................................	5,687					
Deductions................................	5,076					
Balance June 30, 1993	7,137					
Treasurer:						
Protest						
Balance July 1, 1992................	32,546		$ 523			
Additions..................................	24,935		286		$ 3	
Deductions................................	36,566		523			
Balance June 30, 1993	20,915		286		3	
Illinois Municipal Retirement Fund						
Balance July 1, 1992................	1,206					
Additions..................................	433,411					
Deductions................................	431,902					
Balance June 30, 1993	2,715					
Public Treasurers' Investment Pool						
Balance July 1, 1992................	1,622,938				918	
Additions..................................	189,057,862				3,732	
Deductions................................	188,608,718				4,465	
Balance June 30, 1993	2,072,082				185	
Central Management Services:						
Group Insurance Premium Fund						
Balance July 1, 1992................	2,497					$ 7,026
Additions..................................	52,308					9,253
Deductions................................	51,663					7,026
Balance June 30, 1993	3,142					9,253

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovern-mental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
	$ 2,214				$ 2,214	$ 2,214
	1,095				1,095	1,095
	1,276				1,276	1,276
	2,033				2,033	2,033
	2,615		$ 2,615			2,615
	135,005		135,005			135,005
	127,231		127,231			127,231
	10,389		10,389			10,389
	6,526				6,526	6,526
	5,687				5,687	5,687
	5,076				5,076	5,076
	7,137				7,137	7,137
	33,069			$ 11,794	21,275	33,069
	25,224			5,146	16,058	21,204
	37,089			11,794	21,275	33,069
	21,204			5,146	16,058	21,204
	1,206		1,206			1,206
	433,411		433,411			433,411
	431,902		431,902			431,902
	2,715		2,715			2,715
	1,623,856	$ 293	1,623,563			1,623,856
	189,061,594	346	9,041,176	3,668		9,045,190
	188,613,183	293	8,592,957	3,529		8,596,779
	2,072,267	346	2,071,782	139		2,072,267
	9,523	9,523				9,523
	61,561	12,395				12,395
	58,689	9,523				9,523
	12,395	12,395				12,395

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and Liabilities--All Agency Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	ASSETS					
	Cash and Cash Equivalents	Investments	Receivables			Due From Other Funds
			Taxes	Intergovernmental	Other	
Organization/Fund:						
State Employees' Deferred Compensation Plan						
Balance July 1, 1992	$ 1,243	$ 374,311			$ 51	
Additions	75,931	149,462				
Deductions	75,891	67,592			51	
Balance June 30, 1993	1,283	456,181			--	
Department of Public Aid:						
Public Assistance Recoveries Trust						
Balance July 1, 1992	22,441				40,360	
Additions	147,410				99,196	
Deductions	133,255				96,271	
Balance June 30, 1993	36,596				43,285	
Social Services Block Grant						
Balance July 1, 1992				$ 2,500		
Additions	136,668			134,168		
Deductions	131,668			136,668		
Balance June 30, 1993	5,000			--		
Department of Revenue:						
County Water Commission Tax						
Balance July 1, 1992	3,259		$ 1,893		8	
Additions	21,896		2,002		6	
Deductions	21,472		1,893		8	
Balance June 30, 1993	3,683		2,002		6	
Home Rule Municipal Occupational Tax						
Balance July 1, 1992	17,184		19,234		27	
Additions	221,668		20,295		19	
Deductions	220,596		19,234		27	
Balance June 30, 1993	18,256		20,295		19	
Home Rule Counties Occupational Tax						
Balance July 1, 1992						
Additions	150,253		18,310		67	
Deductions	116,480					
Balance June 30, 1993	33,773		18,310		67	
County Option Motor Fuel Tax						
Balance July 1, 1992	3,302		1,649		8	
Additions	19,994		1,768		7	
Deductions	19,533		1,649		8	
Balance June 30, 1993	3,763		1,768		7	

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovern-mental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
	$ 375,605	$ 74			$ 375,531	$ 375,605
	225,393	56			148,237	148,293
	143,534	74			66,360	66,434
	457,464	56			457,408	457,464
	62,801		$ 17,506	$ 43,243	2,052	62,801
	246,606		39,421	63,778	143,407	246,606
	229,526		38,438	49,182	141,906	229,526
	79,881		18,489	57,839	3,553	79,881
	2,500			2,500		2,500
	270,836			134,168		134,168
	268,336			131,668		131,668
	5,000			5,000		5,000
	5,160		5,160			5,160
	23,904		5,691			5,691
	23,373		5,160			5,160
	5,691		5,691			5,691
	36,445		35,717	728		36,445
	241,982	185	38,384	1		38,570
	239,857		35,717	728		36,445
	38,570	185	38,384	1		38,570
	--					--
	168,630		52,150			52,150
	116,480					--
	52,150		52,150			52,150
	4,959	87	4,860	12		4,959
	21,769	118	5,420			5,538
	21,190	87	4,860	12		4,959
	5,538	118	5,420	--		5,538

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and Liabilities–All Agency Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	ASSETS					
			Receivables			
	Cash and Cash Equivalents	Investments	Taxes	Intergovernmental	Other	Due From Other Funds
Organization/Fund:						
Sports Facilities Tax Trust						
Balance July 1, 1992	$ 2,545		$ 1,204			
Additions	13,115		1,445			
Deductions	13,183		1,204			
Balance June 30, 1993	2,477		1,445			
Metropolitan Pier & Exposition Authority Trust						
Balance July 1, 1992						
Additions	30,331		3,780		$ 67	
Deductions	125					
Balance June 30, 1993	30,206		3,780		67	
RTA Sales Tax Trust						
Balance July 1, 1992	29,012		31,768		49	$ 20,214
Additions	30,512		33,627		42	20,653
Deductions	29,012		31,768		49	20,214
Balance June 30, 1993	30,512		33,627		42	20,653
Metro East Mass Transit District Tax						
Balance July 1, 1992	1,302		719		3	
Additions	8,802		603		2	
Deductions	8,165		719		3	
Balance June 30, 1993	1,939		603		2	
Surety Bond						
Balance July 1, 1992	8,820					
Additions	5,936					
Deductions	5,045					
Balance June 30, 1993	9,711					
Other Code Departments:						
Children & Family Services:						
Children's Trust						
Balance July 1, 1992	1,167			$ 230		
Additions	9,675			319		
Deductions	8,419			230		
Balance June 30, 1993	2,423			319		
Corrections:						
Resident Trusts						
Balance July 1, 1992	1,395				31	1,366
Additions	234				1	
Deductions						593
Balance June 30, 1993	1,629				32	773

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovern-mental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
	$ 3,749		$ 599	$ 3,150		$ 3,749
	14,560	$ 6	759	3,157		3,922
	14,387		599	3,150		3,749
	3,922	6	759	3,157		3,922
	--					--
	34,178	3	34,034	16		34,053
	125					--
	34,053	3	34,034	16		34,053
	81,043		81,043			81,043
	84,834		84,834			84,834
	81,043		81,043			81,043
	84,834		84,834			84,834
	2,024		2,024			2,024
	9,407		2,544			2,544
	8,887		2,024			2,024
	2,544		2,544			2,544
	8,820				$ 8,820	8,820
	5,936				5,936	5,936
	5,045				5,045	5,045
	9,711				9,711	9,711
	1,397			479	918	1,397
	9,994			767	9,764	10,531
	8,649			479	8,707	9,186
	2,742			767	1,975	2,742
	2,792	131		286	2,375	2,792
	235	151		44		195
	593				553	553
	2,434	282		330	1,822	2,434

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and Liabilities–All Agency Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	ASSETS					
			Receivables			
	Cash and Cash Equivalents	Investments	Taxes	Intergovernmental	Other	Due From Other Funds
Organization/Fund:						
Financial Institutions:						
Depository						
Balance July 1, 1992						
Additions						
Deductions						
Balance June 30, 1993						
Insurance:						
Security Deposit						
Balance July 1, 1992						
Additions						
Deductions						
Balance June 30, 1993						
Lottery:						
Deferred Lottery Prize Winners Trust						
Balance July 1, 1992	$ 8,734	$ 1,127,994			$ 5	
Additions	136,954	260,395			33	
Deductions	133,720	136,516			5	
Balance June 30, 1993	11,968	1,251,873			33	
Mental Health & Developmental Disabilities:						
Resident Trusts						
Balance July 1, 1992	3,371	62		$ 1,169	14	$ 40
Additions	18,252			1,128	10	
Deductions	18,368	62		1,169	14	40
Balance June 30, 1993	3,255	--		1,128	10	--
Other:						
Balance July 1, 1992	11,882		$ 977		220	7,147
Additions	62,246		1,036	2	3	
Deductions	62,786		977		195	7,147
Balance June 30, 1993	11,342		1,036	2	28	--
Total–All Agency Funds						
Balance July 1, 1992	1,786,199	1,502,367	57,967	3,899	41,694	35,793
Additions	190,800,180	409,857	83,152	135,617	103,188	29,906
Deductions	190,260,150	204,170	57,967	138,067	101,096	35,020
Balance June 30, 1993	$ 2,326,229	$ 1,708,054	$ 83,152	$ 1,449	$ 43.786	$ 30,679

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovern-mental Payables	Due To Other Funds	Depository and Other Liabilities	Total Liabilities
$ 11,531	$ 11,531				$ 11,531	$ 11,531
2,405	2,405				2,405	2,405
2,886	2,886				2,886	2,886
11,050	11,050				11,050	11,050
573,344	573,344				573,344	573,344
188,976	188,976				188,976	188,976
168,387	168,387				168,387	168,387
593,933	593,933				593,933	593,933
	1,136,733				1,136,733	1,136,733
	397,382				263,710	263,710
	270,241				136,569	136,569
	1,263,874				1,263,874	1,263,874
	4,656	$ 55		$ 1,138	3,463	4,656
	19,390	44		1,083	18,263	19,390
	19,653	55		1,138	18,460	19,653
	4,393	44		1,083	3,266	4,393
	20,226	2,504	$ 10,372	1,468	5,882	20,226
345	63,632	26,071	6,128	1,375	17,045	50,619
	71,105	26,313	13,096	1,420	17,263	58,092
345	12,753	2,262	3,404	1,423	5,664	12,753
584,875	4,012,794	12,667	1,784,665	64,798	2,150,664	4,012,794
191,726	191,753,626	39,375	9,878,957	213,203	820,583	10,952,118
171,273	190,967,743	36,345	9,333,027	203,100	593,763	10,166,235
$ 605,328	$ 4,798,677	$ 15,697	$ 2,330,595	$ 74,901	$ 2,377,484	$ 4,798,677

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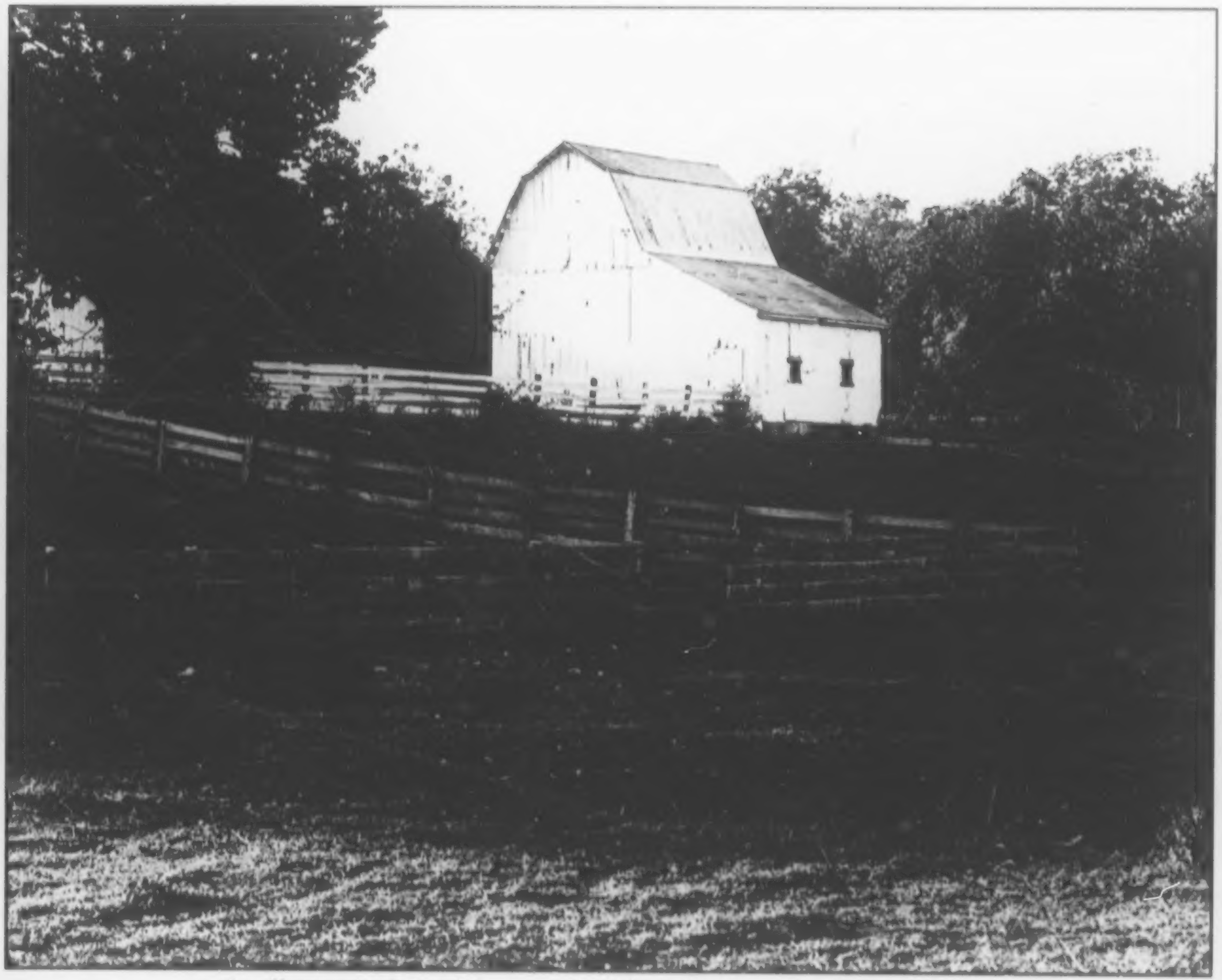

Small Gambrel Roof Barn with Side Addition, Charleston, Illinois

General Fixed Assets Account Group

GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets Account Group is maintained to account for fixed assets acquired or constructed for use by the State for general governmental purposes. These include all fixed assets except those accounted for in the proprietary, fiduciary and university and college fund types.

STATE OF ILLINOIS

University and College Funds
Narrative
June 30, 1993

The University and College Funds account for the operations of State universities and colleges, including their foundations and associations. The organizational structure for State universities and colleges includes five individual governing boards, which report to the Board of Higher Education. They are the University of Illinois Board of Trustees, Board of Trustees of Southern Illinois University, Board of Regents, Board of Governors, and Illinois Community College Board.

University of Illinois Board of Trustees -

This elected body was created by law on July 1, 1867, for the management of:

University of Illinois - Champaign-Urbana
University of Illinois - Chicago
University of Illinois - Medical Center

Board of Trustees of Southern Illinois University -

The Board of Trustees of Southern Illinois University was created on July 1, 1949, to operate, manage, control and maintain the University which consists of:

Southern Illinois University - Carbondale
Southern Illinois University - Edwardsville
Southern Illinois University - Medical Center

Board of Regents -

The Board of Regents was created on July 1, 1967, by the Regency Universities Act, to manage, operate, control and maintain the following universities:

Northern Illinois University
Illinois State University
Sangamon State University

Board of Governors of State Colleges and Universities -

The Teacher's College Board was charged by statute on July 2, 1951, with the authority and responsibility to manage, operate, control and maintain the following universities:

Western Illinois University
Eastern Illinois University
Northeastern Illinois University
Chicago State University
Governors State University

All rights, powers and duties vested by law in the Teacher's College Board were transferred to the Board of Governors of State Colleges and Universities by an act approved July 15, 1965.

Illinois Community College Board -

The State Community College of East St. Louis is the only community college to receive a direct appropriation from the General Assembly and have the members of the Board of Trustees appointed by the Governor with the advice and consent of the Senate. The State Community College of East St. Louis Board of Trustees reports to the Illinois Community College Board in a manner similar to Illinois' other district boards, which are not deemed to be a part of the State of Illinois reporting entity.

STATE OF ILLINOIS
Combining Balance Sheet
University and College Funds
June 30, 1993
(Expressed in Thousands)

	Current Funds			Endowment
				and
			Loan	Similar
	Unrestricted	Restricted	Funds	Funds
Assets:				
Cash and cash equivalents	$ 126,397	$ 68,915	$ 8,884	$ 405
Investments	95,865	32,221	1,091	56,560
Receivables, net:				
Intergovernmental	331	8,576	134	
Other	80,941	38,823	101	
Due from other funds	113,175	18,511		417
Inventories	45,619	509		
Prepaid expenses	4,342	378	3	
Loans and notes receivable			78,795	
Restricted assets				
Property, plant and equipment, net	33			
Other assets	893		47	649
Total assets	$ 467,596	$ 167,933	$ 89,055	$ 58,031
Liabilities:				
Accounts payable and accrued liabilities	$ 375,931	$ 17,239	$ 13	
Intergovernmental payables	140	37		
Due to other funds	6,185	5,146		
Deferred revenues	49,561	9,666		
Liabilities payable from restricted assets		19		
Other liabilities	1,293			
Notes payable				
Revenue bonds payable				
Other obligations	61,138			
Total liabilities	494,248	32,107	13	
Fund balances (deficit):				
Investment in fixed assets				
Reserved for:				
Encumbrances	21,629	2,909		
Restricted fund balances		132,917	89,042	
Endowment and similar funds				$ 58,031
Unreserved:				
Designated-other				
Undesignated	(48,281)			
Total fund balances (deficit)	(26,652)	135,826	89,042	58,031
Total liabilities and fund balances	$ 467,596	$ 167,933	$ 89,055	$ 58,031

Plant Funds							
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Total Plant Funds	Agency Funds	Foundations	Total
$ 17,095	$ 57,406	$ 4,785		$ 79,286	$ 13,406	$ 21,390	$ 318,683
77,601	29,539	45,017		152,157	3,640	262,210	603,744
							9,041
595	1,233	1,917		3,745	6,658	1,147	131,415
77		126		203	1,365	3,261	136,932
						15	46,143
1,168			$ 10,140	11,308	2	65	16,098
						941	79,736
		6,194		6,194			6,194
2,355			4,245,739	4,248,094		24,578	4,272,705
218		1,819		2,037	75	5,461	9,162
$ 99,109	$ 88,178	$ 59,858	$ 4,255,879	$ 4,503,024	$ 25,146	$ 319,068	$ 5,629,853
$ 8,284	$ 2,739	$ 2,103	$ 462	$ 13,588	$ 1,791	$ 1,914	$ 410,476
							177
2,653	38		2,130	4,821	2,212	1,205	19,569
1				1		444	59,672
						73	92
			422	422	9,894	12,137	23,746
			15,658	15,658		6,132	21,790
55,763			410,774	466,537			466,537
			69,687	69,687	11,249		142,074
66,701	2,777	2,103	499,133	570,714	25,146	21,905	1,144,133
			3,756,746	3,756,746		4,769	3,761,515
5,620	1,727			7,347			31,885
24,625	33,418	57,755		115,798		43,539	381,296
						233,845	291,876
	284			284		7,118	7,402
2,163	49,972			52,135		7,892	11,746
32,408	85,401	57,755	3,756,746	3,932,310		297,163	4,485,720
$ 99,109	$ 88,178	$ 59,858	$ 4,255,879	$ 4,503,024	$ 25,146	$ 319,068	$ 5,629,853

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Victorian Barn, 1872, Sherman, Illinois

General Long-Term
Obligations Account Group

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

General Long-Term Obligations Account Group is maintained to account for the State's unmatured general obligation bonds, unfunded retirement costs, and other long-term obligations.

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Balance July 1, 1992	Additions	Deletions/ Net Transfers	Balance June 30, 1993
Land and land improvements................	$ 472,965	$ 9,168	$ 43,979	$ 526,112
Buildings and building improvements....	2,096,524	27,945	71,897	2,196,366
Equipment..	1,024,297	119,815	(109,556)	1,034,556
Construction in progress......................	96,294	151,532	(195,984)	51,842
Total	$ 3,690,080	$ 308,460	$ (189,664)	$ 3,808,876

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended June 30, 1993
(Expressed in Thousands)

Function	Balance July 1, 1992	Additions	Deletions/ Net Transfers	Balance June 30, 1993
General government:				
Legislative..	$ 19,757	$ 1,590	$ (2,379)	$ 18,968
Elected officials................................	263,531	12,086	62,075	337,692
Departments and agencies.............	402,669	15,880	(90,815)	327,734
Total general government	685,957	29,556	(31,119)	684,394
Health and social services.....................	665,066	23,225	(156)	688,135
Public protection and justice..................	1,101,746	19,966	37,804	1,159,516
Natural resources and recreation..........	628,459	20,770	6,142	655,371
Transportation..	360,078	27,923	(2,601)	385,400
Social assistance...................................	97,037	11,852	(3,912)	104,977
Education...	55,443	23,636	162	79,241
Construction in progress........................	96,294	151,532	(195,984)	51,842
Total general fixed assets	$ 3,690,080	$ 308,460	$ (189,664)	$ 3,808,876

STATE OF ILLINOIS
Schedule of General Fixed Assets
By Function
June 30, 1993
(Expressed in Thousands)

Function	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment
General government:				
Legislative	$ 18,968			$ 18,968
Elected officials	337,692	$ 6,174	$ 258,199	73,319
Departments and agencies	327,734	11,889	256,944	58,901
Total general government	684,394	18,063	515,143	151,188
Health and social services	688,135	70,464	508,930	108,741
Public protection and justice	1,159,516	88,863	825,678	244,975
Natural resources and recreation	655,371	334,770	203,396	117,205
Transportation	385,400	10,082	88,795	286,523
Social assistance	104,977			104,977
Education	79,241	3,870	54,424	20,947
Total general fixed assets allocated to functions	3,757,034	$ 526,112	$ 2,196,366	$ 1,034,556
Construction in progress	51,842			
Total general fixed assets	$ 3,808,876			

STATE OF ILLINOIS
Schedule of Changes in General Long-Term Obligations
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Accrued Retirement Costs	General Obligation Bonds	Special Obligation Bonds	Other Long-Term Obligations	Total
Balance at July, 1, 1992	$ 6,239,416	$ 4,424,123	$ 1,494,338	$ 1,059,877	$ 13,217,754
Compensated absences earned				284,804	284,804
Increase in workers' compensation liability				22,805	22,805
Debt issues		914,396	516,890	55,000	1,486,286
Increase in lease and installment purchase obligations				41,719	41,719
Compensated absences taken				(257,625)	(257,625)
Increase in accreted value of capital appreciation bonds		88,524	14,638		103,162
Principal retirements and terminations		(757,829)	(420,424)	(55,898)	(1,234,151)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types	1,022,985				1,022,985
Other				6,187	6,187
Balance at June 30, 1993	$ 7,262,401	$ 4,669,214	$ 1,605,442	$ 1,156,869	$ 14,693,926

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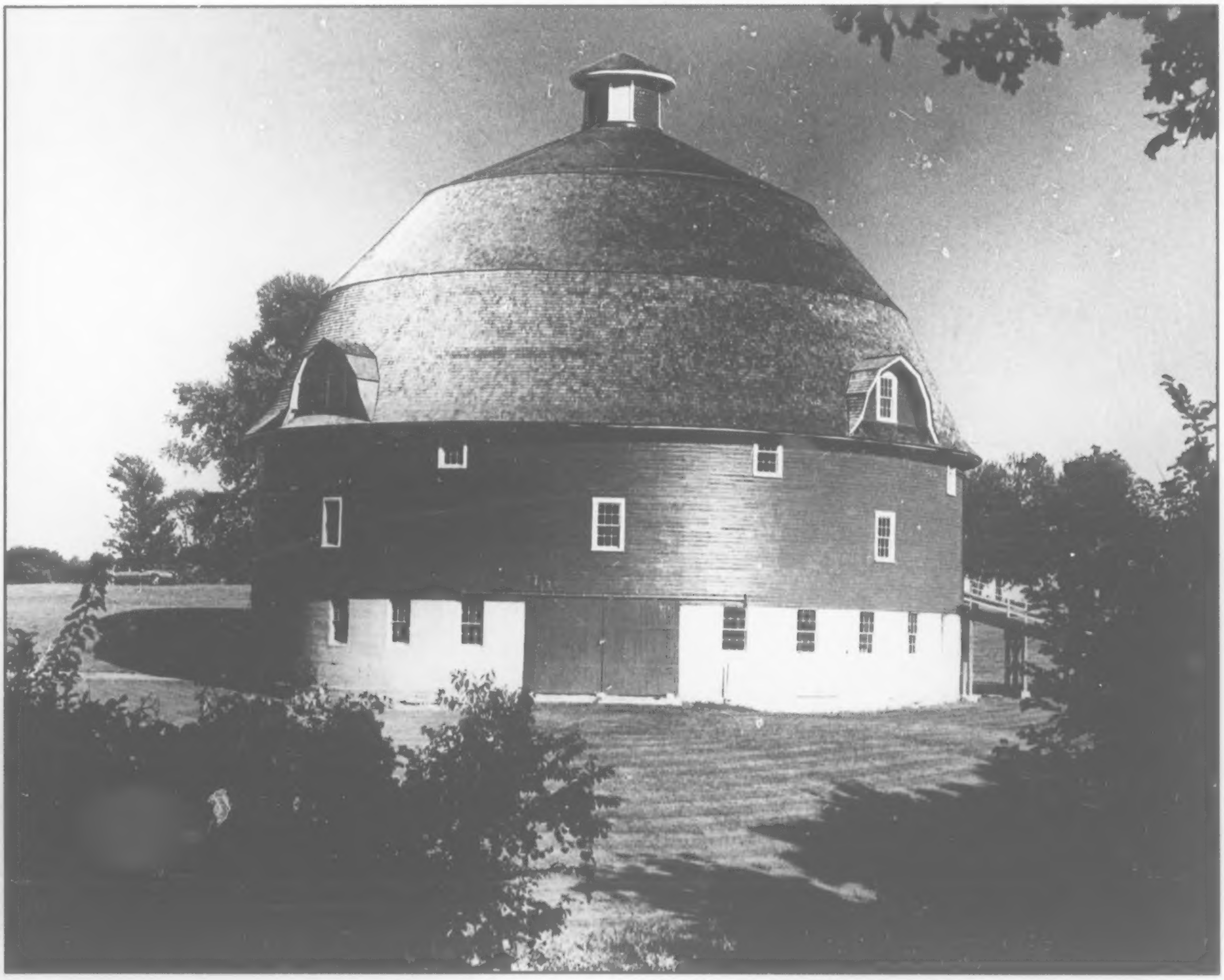

Ryan Round Barn, circa 1910, Kewanee, Illinois

BUDGETARY SCHEDULES

Budgetary Schedules provide a comparison of the legally adopted budgeted amounts with actual results of operations on a budgetary (Non-GAAP) basis.

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
General Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	General Revenue			Special Account		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under
Revenues:						
Income taxes	$ 4,984,000	$ 4,894,212	$ (89,788)			
Sales taxes	3,078,000	3,075,217	(2,783)	$ 1,026,000	$ 1,018,817	$ (7,183)
Public utility taxes	693,000	722,983	29,983			
Federal government	2,294,000	2,536,678	242,678			
Other	1,040,000	996,706	(43,294)			
Less:						
Refunds	14,004	10,611	(3,393)			
Total revenues	12,074,996	12,215,185	140,189	1,026,000	1,018,817	(7,183)
Expenditures:						
Current:						
Education	2,355,562	2,352,552	(3,010)			
Health and social services	5,050,918	5,005,309	(45,609)			
General government	974,121	937,092	(37,029)			
Transportation	32,886	32,618	(268)			
Social assistance	1,402,844	1,351,790	(51,054)			
Public protection and justice	936,608	928,335	(8,273)			
Natural resources and recreation	87,245	86,837	(408)			
Capital outlays	76,966	75,266	(1,700)			
Total expenditures	10,917,150	10,769,799	(147,351)			
Excess (deficiency) of revenues over (under) expenditures	1,157,846	1,445,386	287,540	1,026,000	1,018,817	(7,183)
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues	--	300,000	300,000			
Operating transfers-in	269,000	303,621	34,621			
Operating transfers-out	(1,507,000)	(1,828,334)	(321,334)	(1,045,000)	(1,044,509)	491
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(80,154)	220,673	300,827	(19,000)	(25,692)	(6,692)
Budgetary fund balances (deficits), July 1, 1992	(827,668)	(827,668)	--	72,163	72,163	--
Budgetary fund balances (deficits), June 30, 1993	$ (907,822)	$ (606,995)	$ 300,827	$ 53,163	$ 46,471	$ (6,692)

Education Assistance			Common School			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 392,000	$ 401,167	$ 9,167				$ 5,376,000	$ 5,295,379	$ (80,621)
						4,104,000	4,094,034	(9,966)
			$ 12,000	$ 12,000	$ --	705,000	734,983	29,983
						2,294,000	2,536,678	242,678
54,000	54,000	--	148,000	147,512	(488)	1,242,000	1,198,218	(43,782)
						14,004	10,611	(3,393)
446,000	455,167	9,167	160,000	159,512	(488)	13,706,996	13,848,681	141,685
370,611	370,251	(360)	2,162,791	2,162,604	(187)	4,888,964	4,885,407	(3,557)
420	418	(2)				5,051,338	5,005,727	(45,611)
						974,121	937,092	(37,029)
						32,886	32,618	(268)
						1,402,844	1,351,790	(51,054)
						936,608	928,335	(8,273)
						87,245	86,837	(408)
5,174	5,170	(4)				82,140	80,436	(1,704)
376,205	375,839	(366)	2,162,791	2,162,604	(187)	13,456,146	13,308,242	(147,904)
69,795	79,328	9,533	(2,002,791)	(2,003,092)	(301)	250,850	540,439	289,589
						--	300,000	300,000
			2,028,000	1,985,282	(42,718)	2,297,000	2,288,903	(8,097)
--	(38)	(38)				(2,552,000)	(2,872,881)	(320,881)
69,795	79,290	9,495	25,209	(17,810)	(43,019)	(4,150)	256,461	260,611
(6,812)	(6,812)	--	(124,635)	(124,635)	--	(886,952)	(886,952)	--
$ 62,983	$ 72,478	$ 9,495	$ (99,426)	$ (142,445)	$ (43,019)	$ (891,102)	$ (630,491)	$ 260,611

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Highway Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Road			Motor Fuel Tax-State		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes				$ 1,049,400	$ 1,070,239	$ 20,839
Federal government	$ 581,500	$ 547,672	$ (33,828)	--	20	20
Other	442,200	455,188	12,988			
Less:						
Refunds	1,298	1,289	(9)	24,750	24,537	(213)
Total revenues	1,022,402	1,001,571	(20,831)	1,024,650	1,045,722	21,072
Expenditures:						
Current:						
General government	184,152	179,469	(4,683)	18,107	17,757	(350)
Transportation	1,092,430	957,712	(134,718)	7,798	7,127	(671)
Social assistance	1,440	1,259	(181)			
Public protection and justice	52,733	52,479	(254)			
Capital outlays	41,592	40,307	(1,285)	434	428	(6)
Total expenditures	1,372,347	1,231,226	(141,121)	26,339	25,312	(1,027)
Excess (deficiency) of revenues over (under) expenditures	(349,945)	(229,655)	120,290	998,311	1,020,410	22,099
Other sources (uses) of financial resources:						
Operating transfers-in	400,600	411,913	11,313	74,200	74,522	322
Operating transfers-out	(207,600)	(205,836)	1,764	(1,064,700)	(1,095,724)	(31,024)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(156,945)	(23,578)	133,367	7,811	(792)	(8,603)
Budgetary fund balances (deficits), July 1, 1992	(16,934)	(16,934)	--	90,561	90,561	--
Budgetary fund balances (deficits), June 30, 1993	$ (173,879)	$ (40,512)	$ 133,367	$ 98,372	$ 89,769	$ (8,603)

Grade Crossing Protection			State Construction Account			Motor Fuel Tax-Counties		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			$ 243,000	$ 248,453	$ 5,453			
			243,000	248,453	5,453			
$ 9,712	$ 9,661	$ (51)	412,305	412,305	-- --	$ 152,000	$ 149,290	$ (2,710)
9,712	9,661	(51)	412,305	412,305	-- --	152,000	149,290	(2,710)
(9,712)	(9,661)	51	(169,305)	(163,852)	5,453	(152,000)	(149,290)	2,710
18,000	18,000	-- --	273,500	281,400	7,900	144,700	149,202	4,502
(750)	(771)	(21)	(35,000)	(35,000)	-- --			
7,538	7,568	30	69,195	82,548	13,353	(7,300)	(88)	7,212
30,849	30,849	-- --	47,521	47,521	-- --	(12,822)	(12,822)	-- --
$ 38,387	$ 38,417	$ 30	$ 116,716	$ 130,069	$ 13,353	$ (20,122)	$ (12,910)	$ 7,212

(continued)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Highway Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Motor Fuel Tax-Municipalities			Motor Fuel Tax-Township		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes						
Federal government						
Other						
Less:						
Refunds						
Total revenues						
Expenditures:						
Current:						
General government						
Transportation	$ 213,100	$ 209,373	$ (3,727)	$ 69,000	$ 67,757	$ (1,243)
Social assistance						
Public protection and justice						
Capital outlays						
Total expenditures	213,100	209,373	(3,727)	69,000	67,757	(1,243)
Excess (deficiency) of revenues over (under) expenditures	(213,100)	(209,373)	3,727	(69,000)	(67,757)	1,243
Other sources (uses) of financial resources:						
Operating transfers-in	203,000	209,249	6,249	65,700	67,718	2,018
Operating transfers-out						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(10,100)	(124)	9,976	(3,300)	(39)	3,261
Budgetary fund balances (deficits), July 1, 1992	(17,982)	(17,982)	-- --	(5,820)	(5,820)	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (28,082)	$ (18,106)	$ 9,976	$ (9,120)	$ (5,859)	$ 3,261

Total		
Final Budget	Actual	Variance Over (Under)
$ 1,049,400	$ 1,070,239	$ 20,839
581,500	547,692	(33,808)
685,200	703,641	18,441
26,048	25,826	(222)
2,290,052	2,295,746	5,694
202,259	197,226	(5,033)
1,956,345	1,813,225	(143,120)
1,440	1,259	(181)
52,733	52,479	(254)
42,026	40,735	(1,291)
2,254,803	2,104,924	(149,879)
35,249	190,822	155,573
1,179,700	1,212,004	32,304
(1,308,050)	(1,337,331)	(29,281)
(93,101)	65,495	158,596
115,373	115,373	-- --
$ 22,272	$ 180,868	$ 158,596

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Board of Governors			Board of Regents		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government				$ --	$ 89	$ 89
Other	$ 67,637	$ 70,338	$ 2,701	76,752	82,334	5,582
Less:						
Refunds						
Total revenues	67,637	70,338	2,701	76,752	82,423	5,671
Expenditures:						
Current:						
Education	69,424	68,867	(557)	80,694	79,923	(771)
Capital outlays	4,632	4,505	(127)	6,466	6,386	(80)
Total expenditures	74,056	73,372	(684)	87,160	86,309	(851)
Excess (deficiency) of revenues over (under) expenditures	(6,419)	(3,034)	3,385	(10,408)	(3,886)	6,522
Other (uses) of financial resources:						
Operating transfers-out	--	(73)	(73)	--	(111)	(111)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(6,419)	(3,107)	3,312	(10,408)	(3,997)	6,411
Budgetary fund balance (deficits), July 1, 1992	(560)	(560)	--	(82)	(82)	--
Budgetary fund balances (deficits), June 30, 1993	$ (6,979)	$ (3,667)	$ 3,312	$ (10,490)	$ (4,079)	$ 6,411

Southern Illinois University Income			University of Illinois Income			Other		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						$ -- --	$ 18	$ 18
$ 61,968	$ 74,052	$ 12,084	$ 131,918	$ 138,388	$ 6,470	540	719	179
						36	34	(2)
61,968	74,052	12,084	131,918	138,388	6,470	504	703	199
65,323	65,027	(296)	131,448	131,445	(3)	781	469	(312)
7,244	7,215	(29)	10,803	10,803	-- --	129	128	(1)
72,567	72,242	(325)	142,251	142,248	(3)	910	597	(313)
(10,599)	1,810	12,409	(10,333)	(3,860)	6,473	(406)	106	512
-- --	(56)	(56)	-- --	(135)	(135)	-- --	(1)	(1)
(10,599)	1,754	12,353	(10,333)	(3,995)	6,338	(406)	105	511
(1,675)	(1,675)	-- --	(6,536)	(6,536)	-- --	498	498	-- --
$ (12,274)	$ 79	$ 12,353	$ (16,869)	$ (10,531)	$ 6,338	$ 92	$ 603	$ 511

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Total		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	$ -- --	$ 107	$ 107
Other	338,815	365,831	27,016
Less:			
Refunds	36	34	(2)
Total revenues	338,779	365,904	27,125
Expenditures:			
Current:			
Education	347,670	345,731	(1,939)
Capital outlays	29,274	29,037	(237)
Total expenditures	376,944	374,768	(2,176)
Excess (deficiency) of revenues over (under) expenditures	(38,165)	(8,864)	29,301
Other (uses) of financial resources:			
Operating transfers-out	-- --	(376)	(376)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(38,165)	(9,240)	28,925
Budgetary fund balance (deficits), July 1, 1992	(8,355)	(8,355)	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (46,520)	$ (17,595)	$ 28,925

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Governors State Income			Chicago State Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 5,772	$ 6,002	$ 230	$ 10,900	$ 11,335	$ 435
Total revenues	5,772	6,002	230	10,900	11,335	435
Expenditures:						
Current:						
Education	6,992	6,564	(428)	10,692	10,676	(16)
Capital outlays	530	424	(106)	415	415	--
Total expenditures	7,522	6,988	(534)	11,107	11,091	(16)
Excess (deficiency) of revenues over (under) expenditures	(1,750)	(986)	764	(207)	244	451
Other (uses) of financial resources:						
Operating transfers-out	--	(13)	(13)	--	(17)	(17)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(1,750)	(999)	751	(207)	227	434
Budgetary fund balances (deficits), July 1, 1992	570	570	--	783	783	--
Budgetary fund balances (deficits), June 30, 1993	$ (1,180)	$ (429)	$ 751	$ 576	$ 1,010	$ 434

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Eastern Illinois Income			Northeastern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 16,693	$ 17,360	$ 667	$ 13,859	$ 14,412	$ 553
Total revenues	16,693	17,360	667	13,859	14,412	553
Expenditures:						
Current:						
Education	17,862	17,849	(13)	13,395	13,362	(33)
Capital outlays	746	746	--	1,606	1,585	(21)
Total expenditures	18,608	18,595	(13)	15,001	14,947	(54)
Excess (deficiency) of revenues over (under) expenditures	(1,915)	(1,235)	680	(1,142)	(535)	607
Other (uses) of financial resources:						
Operating transfers-out	--	(14)	(14)	--	(14)	(14)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(1,915)	(1,249)	666	(1,142)	(549)	593
Budgetary fund balances (deficits), July 1, 1992	(1,204)	(1,204)	--	732	732	--
Budgetary fund balances (deficits), June 30, 1993	$ (3,119)	$ (2,453)	$ 666	$ (410)	$ 183	$ 593

Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 20,413	$ 21,229	$ 816	$ 67,637	$ 70,338	$ 2,701
20,413	21,229	816	67,637	70,338	2,701
20,483	20,416	(67)	69,424	68,867	(557)
1,335	1,335	--	4,632	4,505	(127)
21,818	21,751	(67)	74,056	73,372	(684)
(1,405)	(522)	883	(6,419)	(3,034)	3,385
--	(15)	(15)	--	(73)	(73)
(1,405)	(537)	868	(6,419)	(3,107)	3,312
(1,441)	(1,441)	--	(560)	(560)	--
$ (2,846)	$ (1,978)	$ 868	$ (6,979)	$ (3,667)	$ 3,312

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Regents
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Sangamon State			Illinois State Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government						
Other	$ 5,368	$ 5,764	$ 396	$ 34,507	$ 37,057	$ 2,550
Total revenues	5,368	5,764	396	34,507	37,057	2,550
Expenditures:						
Current:						
Education	5,616	5,615	(1)	35,505	35,261	(244)
Capital outlays	516	516	-- --	2,886	2,854	(32)
Total expenditures	6,132	6,131	(1)	38,391	38,115	(276)
(Deficiency) of revenues (under) expenditures	(764)	(367)	397	(3,884)	(1,058)	2,826
Other (uses) of financial resources:						
Operating transfers-out	-- --	(12)	(12)	-- --	(59)	(59)
(Deficiency) of revenues (under) expenditures and other (uses) of financial resources	(764)	(379)	385	(3,884)	(1,117)	2,767
Budgetary fund balances (deficits), July 1, 1992	635	635	-- --	(64)	(64)	-- --
Budgetary fund balance (deficits), June 30, 1993	$ (129)	$ 256	$ 385	$ (3,948)	$ (1,181)	$ 2,767

Northern Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ -- --	$ 89	$ 89	$ -- --	$ 89	$ 89
36,877	39,513	2,636	76,752	82,334	5,582
36,877	39,602	2,725	76,752	82,423	5,671
39,573	39,047	(526)	80,694	79,923	(771)
3,064	3,016	(48)	6,466	6,386	(80)
42,637	42,063	(574)	87,160	86,309	(851)
(5,760)	(2,461)	3,299	(10,408)	(3,886)	6,522
-- --	(40)	(40)	-- --	(111)	(111)
(5,760)	(2,501)	3,259	(10,408)	(3,997)	6,411
(653)	(653)	-- --	(82)	(82)	-- --
$ (6,413)	$ (3,154)	$ 3,259	$ (10,490)	$ (4,079)	$ 6,411

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Auditor General			State Treasurer		
	Audit Expense			Estate Tax Collection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Sales taxes						
Motor fuel taxes						
Public utility taxes						
Federal government						
Other						
Less:						
Refunds						
Total revenues						
Expenditures:						
Current:						
Education						
Health and social services						
General government	$ 7,098	$ 7,011	$ (87)	$ 10,500	$ 9,763	$ (737)
Transportation						
Public protection and justice						
Natural resources and recreation						
Capital outlays			--			--
Total expenditures	7,098	7,011	(87)	10,500	9,763	(737)
Excess (deficiency) of revenues over (under) expenditures	(7,098)	(7,011)	87	(10,500)	(9,763)	737
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues						
Operating transfers-in	7,197	7,197	--	6,500	9,763	3,263
Operating transfers-out						
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	99	186	87	(4,000)	--	4,000
Budgetary fund balances, July 1, 1992						
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances, July 1, 1992, as reclassified						
Budgetary fund balances (deficits), June 30, 1993	$ 99	$ 186	$ 87	$ (4,000)	$ --	$ 4,000

Code Departments			Agencies, Boards & Commissions			Other		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 1,168,991	$ 1,219,278	$ 50,287						
368,420	391,145	22,725						
			$ 19,465	$ 18,047	$ (1,418)			
222,675	222,675	--	12,653	13,490	837			
896,925	712,274	(184,651)	115,100	79,243	(35,857)	$ 5,985	$ 5,679	$ (306)
2,778,428	2,566,494	(211,934)	133,921	160,476	26,555	124,455	111,334	(13,121)
600,927	600,789	(138)	396	155	(241)	176	89	(87)
4,834,512	4,511,077	(323,435)	280,743	271,101	(9,642)	130,264	116,924	(13,340)
76,847	73,775	(3,072)	17,119	16,938	(181)	13,402	5,015	(8,387)
1,929,771	1,437,620	(492,151)	300	257	(43)	23,273	15,220	(8,053)
2,677,262	2,564,269	(112,993)	45,724	45,431	(293)	69,514	36,704	(32,810)
149,012	147,340	(1,672)				2,011	1,941	(70)
42,440	35,651	(6,789)	71,904	63,119	(8,785)	40,050	33,273	(6,777)
116,102	94,540	(21,562)	173,208	159,143	(14,065)	28,408	22,573	(5,835)
15,112	14,435	(677)	2,045	1,966	(79)	4,158	3,712	(446)
5,006,546	4,367,630	(638,916)	310,300	286,854	(23,446)	180,816	118,438	(62,378)
(172,034)	143,447	315,481	(29,557)	(15,753)	13,804	(50,552)	(1,514)	49,038
600,000	600,000	--						
839,922	849,179	9,257	49,390	50,659	1,269	14,693	16,535	1,842
(1,813,682)	(1,784,604)	29,078	(818)	(1,121)	(303)	(3,887)	(2,762)	1,125
74,577	74,577	--						
(620,371)	(266,555)	353,816	19,015	33,785	14,770	(39,746)	12,259	52,005
192,311	192,311	--	72,872	72,872	--	106,502	106,502	--
						(1,229)	(1,229)	--
192,311	192,311	--	72,872	72,872	--	105,273	105,273	--
$ (428,060)	$ (74,244)	$ 353,816	$ 91,887	$ 106,657	$ 14,770	$ 65,527	$ 117,532	$ 52,005

(continued)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Total		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Income taxes	$ 1,168,991	$ 1,219,278	$ 50,287
Sales taxes	368,420	391,145	22,725
Motor fuel taxes	19,465	18,047	(1,418)
Public utility taxes	235,328	236,165	837
Federal government	1,018,010	797,196	(220,814)
Other	3,036,804	2,838,304	(198,500)
Less:			
Refunds	601,499	601,033	(466)
Total revenues	5,245,519	4,899,102	(346,417)
Expenditures:			
Current:			
Education	107,368	95,728	(11,640)
Health and social services	1,953,344	1,453,097	(500,247)
General government	2,810,098	2,663,178	(146,920)
Transportation	151,023	149,281	(1,742)
Public protection and justice	154,394	132,043	(22,351)
Natural resources and recreation	317,718	276,256	(41,462)
Capital outlays	21,315	20,113	(1,202)
Total expenditures	5,515,260	4,789,696	(725,564)
Excess (deficiency) of revenues over (under) expenditures	(269,741)	109,406	379,147
Other sources (uses) of financial resources:			
Proceeds from general and special obligation bond issues	600,000	600,000	--
Operating transfers-in	917,702	933,333	15,631
Operating transfers-out	(1,818,387)	(1,788,487)	29,900
Budgetary funds-nonbudgeted accounts	74,577	74,577	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(645,003)	(220,325)	424,678
Budgetary fund balances, July 1, 1992	371,685	371,685	--
Reclassifications between budgetary/nonbudgetary funds-net	(1,229)	(1,229)	--
Budgetary fund balances, July 1, 1992, as reclassified	370,456	370,456	--
Budgetary fund balances (deficits), June 30, 1993	$ (274,547)	$ 150,131	$ 424,678

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Central Management Services			Children and Family Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Sales taxes						
Public utility taxes						
Federal government	$ 39,252	$ 37,583	$ (1,669)	$ 128,911	$ 140,835	$ 11,924
Other	631,412	607,781	(23,631)			
Less:						
Refunds						
Total revenues	670,664	645,364	(25,300)	128,911	140,835	11,924
Expenditures:						
Current:						
Education						
Health and social services				143,583	130,800	(12,783)
General government	658,624	657,914	(710)			
Transportation						
Public protection and justice						
Natural resources and recreation						
Capital outlays	75	75	--	57	57	--
Total expenditures	658,699	657,989	(710)	143,640	130,857	(12,783)
Excess (deficiency) of revenues over (under) expenditures	11,965	(12,625)	(24,590)	(14,729)	9,978	24,707
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues						
Operating transfers-in						
Operating transfers-out				(16,135)	(16,148)	(13)
Budgetary funds-nonbudgeted accounts	74,563	74,563	--			
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(62,598)	(87,188)	(24,590)	(30,864)	(6,170)	24,694
Budgetary fund balances (deficits), July 1, 1992	(20,266)	(20,266)	--	(7,738)	(7,738)	--
Budgetary fund balances (deficits), June 30, 1993	$ (82,864)	$ (107,454)	$ (24,590)	$ (38,602)	$ (13,908)	$ 24,694

Commerce and Community Affairs			Conservation			Insurance		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			$ 5,165	$ 4,990	$ (175)			
$ 10,136	$ 10,148	$ 12	30,676	30,225	(451)	$ 17,336	$ 20,363	$ 3,027
			335	334	(1)	35	34	(1)
10,136	10,148	12	35,506	34,881	(625)	17,301	20,329	3,028
29,239	28,205	(1,034)	71	71	– –			
4	4	– –	8	7	(1)			
						16,817	16,123	(694)
41,439	41,438	(1)	37,199	34,940	(2,259)			
30	21	(9)	10,745	10,426	(319)	439	433	(6)
70,712	69,668	(1,044)	48,023	45,444	(2,579)	17,256	16,556	(700)
(60,576)	(59,520)	1,056	(12,517)	(10,563)	1,954	45	3,773	3,728
70,009	70,735	726	25,222	25,040	(182)	– –	27	27
(35,887)	(35,415)	472	(7,909)	(7,936)	(27)			
(26,454)	(24,200)	2,254	4,796	6,541	1,745	45	3,800	3,755
50,658	50,658	– –	34,068	34,068	– –	11,847	11,847	– –
$ 24,204	$ 26,458	$ 2,254	$ 38,864	$ 40,609	$ 1,745	$ 11,892	$ 15,647	$ 3,755

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Nuclear Safety			Public Aid		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Sales taxes						
Public utility taxes						
Federal government	$ --	$ 20	$ 20	$ 716,153	$ 520,732	$ (195,421)
Other	36,105	23,020	(13,085)	747,677	634,489	(113,188)
Less:						
Refunds	10	--	(10)			
Total revenues	36,095	23,040	(13,055)	1,463,830	1,155,221	(308,609)
Expenditures:						
Current:						
Education				5,522	2,450	(3,072)
Health and social services				1,734,761	1,258,126	(476,635)
General government						
Transportation						
Public protection and justice	493	465	(28)			
Natural resources and recreation	37,464	18,162	(19,302)			
Capital outlays	1,129	1,055	(74)	114	110	(4)
Total expenditures	39,086	19,682	(19,404)	1,740,397	1,260,686	(479,711)
Excess (deficiency) of revenues over (under) expenditures	(2,991)	3,358	6,349	(276,567)	(105,465)	171,102
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues				600,000	600,000	--
Operating transfers-in				23,413	22,942	(471)
Operating transfers-out				(692,982)	(692,989)	(7)
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(2,991)	3,358	6,349	(346,136)	(175,512)	170,624
Budgetary fund balances (deficits), July 1, 1992	5,155	5,155	--	(89,189)	(89,189)	--
Budgetary fund balances (deficits), June 30, 1993	$ 2,164	$ 8,513	$ 6,349	$ (435,325)	$ (264,701)	$ 170,624

Revenue			Transportation			Veterans' Affairs		
Final Budget	Actual	Variance Over(Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 1,168,991	$ 1,219,278	$ 50,287						
368,420	391,145	22,725						
222,675	222,675	– –						
						$ 6,203	$ 7,074	$ 871
152,383	183,017	30,634				8,692	9,099	407
600,380	600,283	(97)				56	46	(10)
1,312,089	1,415,832	103,743				14,839	16,127	1,288
						19,285	16,764	(2,521)
1,523,410	1,519,577	(3,833)						
			$ 149,000	$ 147,329	$ (1,671)			
354	285	(69)				332	188	(144)
1,523,764	1,519,862	(3,902)	149,000	147,329	(1,671)	19,617	16,952	(2,665)
(211,675)	(104,030)	107,645	(149,000)	(147,329)	1,671	(4,778)	(825)	3,953
557,835	570,951	13,116	154,528	151,023	(3,505)			
(426,245)	(439,431)	(13,186)	(4,044)	(2,273)	1,771	– –	(7)	(7)
14	14	– –						
(80,099)	27,476	107,575	1,484	1,421	(63)	(4,778)	(832)	3,946
176,251	176,251	– –	6,410	6,410	– –	3,677	3,677	– –
$ 96,152	$ 203,727	$ 107,575	$ 7,894	$ 7,831	$ (63)	$ (1,101)	$ 2,845	$ 3,946

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Other Code Departments			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes				$ 1,168,991	$ 1,219,278	$ 50,287
Sales taxes				368,420	391,145	22,725
Public utility taxes				222,675	222,675	--
Federal government	$ 1,241	$ 1,040	$ (201)	896,925	712,274	(184,651)
Other	1,144,011	1,048,352	(95,659)	2,778,428	2,566,494	(211,934)
Less:						
Refunds	111	92	(19)	600,927	600,789	(138)
Total revenues	1,145,141	1,049,300	(95,841)	4,834,512	4,511,077	(323,435)
Expenditures:						
Current:						
Education	71,325	71,325	--	76,847	73,775	(3,072)
Health and social services	32,142	31,930	(212)	1,929,771	1,437,620	(492,151)
General government	465,918	358,502	(107,416)	2,677,262	2,564,269	(112,993)
Transportation				149,012	147,340	(1,672)
Public protection and justice	25,130	19,063	(6,067)	42,440	35,651	(6,789)
Natural resources and recreation				116,102	94,540	(21,562)
Capital outlays	1,837	1,785	(52)	15,112	14,435	(677)
Total expenditures	596,352	482,605	(113,747)	5,006,546	4,367,630	(638,916)
Excess (deficiency) of revenues over (under) expenditures	548,789	566,695	17,906	(172,034)	143,447	315,481
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues				600,000	600,000	--
Operating transfers-in	8,915	8,461	(454)	839,922	849,179	9,257
Operating transfers-out	(630,480)	(590,405)	40,075	(1,813,682)	(1,784,604)	29,078
Budgetary funds-nonbudgeted accounts				74,577	74,577	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(72,776)	(15,249)	57,527	(620,371)	(266,555)	353,816
Budgetary fund balances (deficits), July 1, 1992	21,438	21,438	--	192,311	192,311	--
Budgetary fund balances (deficits), June 30, 1993	$ (51,338)	$ 6,189	$ 57,527	$ (428,060)	$ (74,244)	$ 353,816

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Central Management Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Employees Deferred Compensation Plan			Health Insurance Reserve		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government				$ 39,252	$ 37,583	$ (1,669)
Other	$ 75,664	$ 75,664	$ --	555,748	532,117	(23,631)
Total revenues	75,664	75,664	--	595,000	569,700	(25,300)
Expenditures:						
Current:						
General government	1,512	1,020	(492)	657,112	656,894	(218)
Capital outlays	46	46	--	29	29	--
Total expenditures	1,558	1,066	(492)	657,141	656,923	(218)
Excess (deficiency) of revenues over (under) expenditures	74,106	74,598	492	(62,141)	(87,223)	(25,082)
Budgetary funds-nonbudgeted accounts	74,563	74,563	--			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(457)	35	492	(62,141)	(87,223)	(25,082)
Budgetary fund balances (deficits), July 1, 1992	838	838	--	(21,104)	(21,104)	--
Budgetary fund balances (deficits), June 30, 1993	$ 381	$ 873	$ 492	$ (83,245)	$ (108,327)	$ (25,082)

Total		
Final Budget	Actual	Variance Over (Under)
$ 39,252	$ 37,583	$ (1,669)
631,412	607,781	(23,631)
670,664	645,364	(25,300)
658,624	657,914	(710)
75	75	-- --
658,699	657,989	(710)
11,965	(12,625)	(24,590)
74,563	74,563	-- --
(62,598)	(87,188)	(24,590)
(20,266)	(20,266)	-- --
$ (82,864)	$ (107,454)	$ (24,590)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Children and Family Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Child Care and Development			DCFS Training		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 29,561	$ 25,788	$ (3,773)	$ 4,350	$ 4,389	$ 39
Total revenues	29,561	25,788	(3,773)	4,350	4,389	39
Expenditures:						
Current:						
Health and social services	37,395	31,225	(6,170)	6,775	5,616	(1,159)
Capital outlays	5	5	-- --	28	28	-- --
Total expenditures	37,400	31,230	(6,170)	6,803	5,644	(1,159)
Excess (deficiency) of revenues over (under) expenditures	(7,839)	(5,442)	2,397	(2,453)	(1,255)	1,198
Other (uses) of financial resources:						
Operating transfers-out	-- --	(10)	(10)	-- --	(3)	(3)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(7,839)	(5,452)	2,387	(2,453)	(1,258)	1,195
Budgetary fund (deficits), July 1, 1992	(4,048)	(4,048)	-- --	(1,060)	(1,060)	-- --
Budgetary fund (deficits), June 30, 1993	$ (11,887)	$ (9,500)	$ 2,387	$ (3,513)	$ (2,318)	$ 1,195

DCFS Children's Services			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 95,000	$ 110,658	$ 15,658	$ 128,911	$ 140,835	$ 11,924
95,000	110,658	15,658	128,911	140,835	11,924
99,413	93,959	(5,454)	143,583	130,800	(12,783)
24	24	-- --	57	57	-- --
99,437	93,983	(5,454)	143,640	130,857	(12,783)
(4,437)	16,675	21,112	(14,729)	9,978	24,707
(16,135)	(16,135)	-- --	(16,135)	(16,148)	(13)
(20,572)	540	21,112	(30,864)	(6,170)	24,694
(2,630)	(2,630)	-- --	(7,738)	(7,738)	-- --
$ (23,202)	$ (2,090)	$ 21,112	$ (38,602)	$ (13,908)	$ 24,694

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Metropolitan Exposition Auditorium and Office Building			Tourism Promotion		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 10,136	$ 10,136	$ --	$ --	$ 12	$ 12
Total revenues	10,136	10,136	--	--	12	12
Expenditures:						
Current:						
General government				18,416	17,468	(948)
Transportation						
Natural resources and recreation						
Capital outlays				30	21	(9)
Total expenditures				18,446	17,489	(957)
Excess (deficiency) of revenues over (under) expenditures	10,136	10,136	--	(18,446)	(17,477)	969
Other sources (uses) of financial resources:						
Operating transfers-in	27,409	27,409	--	19,000	19,126	126
Operating transfers-out	(35,387)	(35,387)	--	(500)	(7)	493
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	2,158	2,158	--	54	1,642	1,588
Budgetary fund balances, July 1, 1992	15,875	15,875	--	434	434	--
Budgetary fund balances, June 30, 1993	$ 18,033	$ 18,033	$ --	$ 488	$ 2,076	$ 1,588

Local Tourism			Build Illinois Purposes			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						$ 10,136	$ 10,148	$ 12
						10,136	10,148	12
$ 8,000	$ 7,914	$ (86)	$ 2,823	$ 2,823	$ -- --	29,239	28,205	(1,034)
			4	4	-- --	4	4	-- --
			41,439	41,438	(1)	41,439	41,438	(1)
					-- --	30	21	(9)
8,000	7,914	(86)	44,266	44,265	(1)	70,712	69,668	(1,044)
(8,000)	(7,914)	86	(44,266)	(44,265)	1	(60,576)	(59,520)	1,056
8,000	8,000	-- --	15,600	16,200	600	70,009	70,735	726
-- --	(3)	(3)	-- --	(18)	(18)	(35,887)	(35,415)	472
-- --	83	83	(28,666)	(28,083)	583	(26,454)	(24,200)	2,254
39	39	-- --	34,310	34,310	-- --	50,658	50,658	-- --
$ 39	$ 122	$ 83	$ 5,644	$ 6,227	$ 583	$ 24,204	$ 26,458	$ 2,254

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Conservation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Boating Act			Wildlife and Fish		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 522	$ 476	$ (46)	$ 4,643	$ 4,514	$ (129)
Other	2,476	2,331	(145)	18,358	17,453	(905)
Less:						
Refunds				335	334	(1)
Total revenues	2,998	2,807	(191)	22,666	21,633	(1,033)
Expenditures:						
Current:						
General government				71	71	-- --
Transportation	8	7	(1)			
Natural resources and recreation	6,779	6,408	(371)	21,389	19,590	(1,799)
Capital outlays	1,809	1,761	(48)	1,508	1,237	(271)
Total expenditures	8,596	8,176	(420)	22,968	20,898	(2,070)
Excess (deficiency) of revenues over (under) expenditures	(5,598)	(5,369)	229	(302)	735	1,037
Other sources (uses) of financial resources:						
Operating transfers-in	5,222	5,040	(182)			
Operating transfers-out	-- --	(5)	(5)	(1,409)	(1,409)	-- --
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(376)	(334)	42	(1,711)	(674)	1,037
Budgetary fund balances, July 1, 1992	3,091	3,091	-- --	6,178	6,178	-- --
Budgetary fund balances, June 30, 1993	$ 2,715	$ 2,757	$ 42	$ 4,467	$ 5,504	$ 1,037

Open Space Lands Acquisition			Park and Conservation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						$ 5,165	$ 4,990	$ (175)
$ 5,602	$ 5,992	$ 390	$ 4,240	$ 4,449	$ 209	30,676	30,225	(451)
						335	334	(1)
5,602	5,992	390	4,240	4,449	209	35,506	34,881	(625)
						71	71	-- --
						8	7	(1)
1,526	1,526	-- --	7,505	7,416	(89)	37,199	34,940	(2,259)
1	1	-- --	7,427	7,427	-- --	10,745	10,426	(319)
1,527	1,527		14,932	14,843	(89)	48,023	45,444	(2,579)
4,075	4,465	390	(10,692)	(10,394)	298	(12,517)	(10,563)	1,954
			20,000	20,000	-- --	25,222	25,040	(182)
-- --	(4)	(4)	(6,500)	(6,518)	(18)	(7,909)	(7,936)	(27)
4,075	4,461	386	2,808	3,088	280	4,796	6,541	1,745
4,232	4,232	-- --	20,567	20,567	-- --	34,068	34,068	-- --
$ 8,307	$ 8,693	$ 386	$ 23,375	$ 23,655	$ 280	$ 38,864	$ 40,609	$ 1,745

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Insurance
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Insurance Producer Administration			Insurance Financial Regulation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 7,336	$ 8,089	$ 753	$ 10,000	$ 12,274	$ 2,274
Less:						
Refunds	35	34	(1)			
Total revenues	7,301	8,055	754	10,000	12,274	2,274
Expenditures:						
Current:						
Public protection and justice	7,978	7,608	(370)	8,839	8,515	(324)
Capital outlays	262	259	(3)	177	174	(3)
Total expenditures	8,240	7,867	(373)	9,016	8,689	(327)
Excess (deficiency) of revenues over (under) expenditures	(939)	188	1,127	984	3,585	2,601
Other sources of financial resources:						
Operating transfers-in				-- --	27	27
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(939)	188	1,127	984	3,612	2,628
Budgetary fund balances, July 1, 1992	4,426	4,426	-- --	7,421	7,421	-- --
Budgetary fund balances, June 30, 1993	$ 3,487	$ 4,614	$ 1,127	$ 8,405	$ 11,033	$ 2,628

	Total	
Final Budget	Actual	Variance Over (Under)
$ 17,336	$ 20,363	$ 3,027
35	34	(1)
17,301	20,329	3,028
16,817	16,123	(694)
439	433	(6)
17,256	16,556	(700)
45	3,773	3,728
-- --	27	27
45	3,800	3,755
11,847	11,847	-- --
$ 11,892	$ 15,647	$ 3,755

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Nuclear Safety
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Nuclear Safety Emergency			Radioactive Waste Facility Development and Operation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ --	$ 20	$ 20			
Other	12,869	12,818	(51)	$ 23,236	$ 10,202	$ (13,034)
Less:						
Refunds				10	--	(10)
Total revenues	12,869	12,838	(31)	23,226	10,202	(13,024)
Expenditures:						
Current:						
Public protection and justice	493	465	(28)			
Natural resources and recreation	11,589	11,170	(419)	25,875	6,992	(18,883)
Capital outlays	884	836	(48)	245	219	(26)
Total expenditures	12,966	12,471	(495)	26,120	7,211	(18,909)
Excess (deficiency) of revenues over (under) expenditures	(97)	367	464	(2,894)	2,991	5,885
Budgetary fund balances (deficits), July 1, 1992	(1,148)	(1,148)	--	6,303	6,303	--
Budgetary fund balances (deficits), June 30, 1993	$ (1,245)	$ (781)	$ 464	$ 3,409	$ 9,294	$ 5,885

Total		
Final Budget	Actual	Variance Over (Under)
$ --	$ 20	$ 20
36,105	23,020	(13,085)
10	--	(10)
36,095	23,040	(13,055)
493	465	(28)
37,464	18,162	(19,302)
1,129	1,055	(74)
39,086	19,682	(19,404)
(2,991)	3,358	6,349
5,155	5,155	--
$ 2,164	$ 8,513	$ 6,349

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Immigration Reform and Control			Community MH/DD Service Provider Participation Fee		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 19,770	$ 19,579	$ (191)	$ 7,493	$ 3,411	$ (4,082)
Other				8,325	3,900	(4,425)
Total revenues	19,770	19,579	(191)	15,818	7,311	(8,507)
Expenditures:						
Current:						
Education	5,522	2,450	(3,072)			
Health and social services	3,306	2,138	(1,168)	25,000	3,921	(21,079)
Capital outlays	10	6	(4)			--
Total expenditures	8,838	4,594	(4,244)	25,000	3,921	(21,079)
Excess (deficiency) of revenues over (under) expenditures	10,932	14,985	4,053	(9,182)	3,390	12,572
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues						
Operating transfers-in						
Operating transfers-out	(14,376)	(14,376)	--			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(3,444)	609	4,053	(9,182)	3,390	12,572
Budgetary fund balances (deficits), July 1, 1992	(2,427)	(2,427)	--	(2,349)	(2,349)	--
Budgetary fund balances (deficits), June 30, 1993	$ (5,871)	$ (1,818)	$ 4,053	$ (11,531)	$ 1,041	$ 12,572

Medicaid DD Provider Participation Fee Trust			Medicaid Long Term Care Provider Participation Fee			Hospital Services Trust		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 1,226	$ 1,226	$ --	$ 45	$ 45	$ --	$ 26,529	$ 26,529	$ --
6,824	6,824	--	32,340	32,340	--	68,114	68,114	--
8,050	8,050	--	32,385	32,385	--	94,643	94,643	--
8,050	8,050	--	32,385	32,385	--	94,643	94,643	--
(5,573)	(5,573)	--	(32,859)	(32,859)	--	(40,174)	(40,174)	--
2,477	2,477	--	(474)	(474)	--	54,469	54,469	--
(2,477)	(2,477)	--	474	474	--	(54,469)	(54,469)	--
$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1993
(Expressed in Thousands)

	County Hospital Services			Developmentally Disabled Care Provider		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 216,250	$ 162,689	$ (53,561)	$ 30,593	$ 21,124	$ (9,469)
Other	216,250	174,505	(41,745)	27,677	21,925	(5,752)
Total revenues	432,500	337,194	(95,306)	58,270	43,049	(15,221)
Expenditures:						
Current:						
Education						
Health and social services	543,695	351,586	(192,109)	89,558	52,320	(37,238)
Capital outlays	104	104	--			
Total expenditures	543,799	351,690	(192,109)	89,558	52,320	(37,238)
Excess (deficiency) of revenues over (under) expenditures	(111,299)	(14,496)	96,803	(31,288)	(9,271)	22,017
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues				42,600	42,600	--
Operating transfers-in				257	257	--
Operating transfers-out				(42,600)	(42,600)	--
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(111,299)	(14,496)	96,803	(31,031)	(9,014)	22,017
Budgetary fund balances (deficits), July 1, 1992	(27,232)	(27,232)	--			
Budgetary fund balances (deficits), June 30, 1993	$ (138,531)	$ (41,728)	$ 96,803	$ (31,031)	$ (9,014)	$ 22,017

Long Term Care Provider			Hospital Provider			Local Initiative		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 124,062	$ 110,868	$ (13,194)	$ 290,185	$ 175,261	$ (114,924)			
110,960	132,958	21,998	277,187	193,923	(83,264)			
235,022	243,826	8,804	567,372	369,184	(198,188)			
498,861	332,297	(166,564)	554,739	496,648	(58,091)	$ 19,602	$ 19,216	$ (386)
498,861	332,297	(166,564)	554,739	496,648	(58,091)	19,602	19,216	(386)
(263,839)	(88,471)	175,368	12,633	(127,464)	(140,097)	(19,602)	(19,216)	386
226,500	226,500	--	330,900	330,900	--			
2,563	2,563	--	622	622	--	19,971	19,500	(471)
(226,500)	(226,500)	--	(330,900)	(330,900)	--	--	(7)	(7)
(261,276)	(85,908)	175,368	13,255	(126,842)	(140,097)	369	277	(92)
						(709)	(709)	--
$ (261,276)	$ (85,908)	$ 175,368	$ 13,255	$ (126,842)	$ (140,097)	$ (340)	$ (432)	$ (92)

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STATE OF ILLINOIS

Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Total		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	$ 716,153	$ 520,732	$ (195,421)
Other	747,677	634,489	(113,188)
Total revenues	1,463,830	1,155,221	(308,609)
Expenditures:			
Current:			
Education	5,522	2,450	(3,072)
Health and social services	1,734,761	1,258,126	(476,635)
Capital outlays	114	110	(4)
Total expenditures	1,740,397	1,260,686	(479,711)
Excess (deficiency) of revenues over (under) expenditures	(276,567)	(105,465)	171,102
Other sources (uses) of financial resources:			
Proceeds from general and special obligation bond issues	600,000	600,000	--
Operating transfers-in	23,413	22,942	(471)
Operating transfers-out	(692,982)	(692,989)	(7)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(346,136)	(175,512)	170,624
Budgetary fund balances (deficits), July 1, 1992	(89,189)	(89,189)	--
Budgetary fund balances (deficits), June 30, 1993	$ (435,325)	$ (264,701)	$ 170,624

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Gaming			State and Local Sales Tax Reform		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Sales taxes				$ 109,020	$ 122,279	$ 13,259
Public utility taxes						
Other	$ 55,290	$ 85,924	$ 30,634			
Less:						
Refunds	200	103	(97)			
Total revenues	55,090	85,821	30,731	109,020	122,279	13,259
Expenditures:						
Current:						
General government	85,053	83,290	(1,763)	22,100	22,100	--
Capital outlays	242	173	(69)			
Total expenditures	85,295	83,463	(1,832)	22,100	22,100	--
Excess (deficiency) of revenues over (under) expenditures	(30,205)	2,358	32,563	86,920	100,179	13,259
Other sources (uses) of financial resources:						
Operating transfers-in						
Operating transfers-out	--	(20)	(20)	(80,983)	(94,129)	(13,146)
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(30,205)	2,338	32,543	5,937	6,050	113
Budgetary fund balances , July 1, 1992	2,337	2,337	--	13,586	13,586	--
Budgetary fund balances (deficits), June 30, 1993	$ (27,868)	$ 4,675	$ 32,543	$ 19,523	$ 19,636	$ 113

R.T.A.Occupation and Use Tax Replacement			Illinois Sports Facilities			Income Tax Refund		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						$ 568,583	$ 618,870	$ 50,287
			$ 18,000	$ 18,000	$ --			
						600,180	600,180	--
			18,000	18,000	--	(31,597)	18,690	50,287
$ 11,000	$ 11,000	$ --	18,000	18,000	--			
11,000	11,000	--	18,000	18,000	--			
(11,000)	(11,000)	--				(31,597)	18,690	50,287
10,888	11,765	877				--	4,959	4,959
(112)	765	877				(31,597)	23,649	55,246
53	53	--				1,389	1,389	--
$ (59)	$ 818	$ 877	$ --	$ --	$ --	$ (30,208)	$ 25,038	$ 55,246

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Special Tax Increment			Nursing Home Grant Assistance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Sales taxes						
Public utility taxes						
Other	$ 24	$ 24	$ --	$ 24,379	$ 24,379	$ --
Less:						
Refunds						
Total revenues	24	24	--	24,379	24,379	--
Expenditures:						
Current:						
General government	9,000	9,000	--	43,000	40,930	(2,070)
Capital outlays			--			
Total expenditures	9,000	9,000	--	43,000	40,930	(2,070)
Excess (deficiency) of revenues over (under) expenditures	(8,976)	(8,976)	--	(18,621)	(16,551)	2,070
Other sources (uses) of financial resources:						
Operating transfers-in	9,000	9,000	--	23	22	(1)
Operating transfers-out						
Budgetary funds-nonbudgeted accounts				14	14	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	24	24	--	(18,612)	(16,543)	2,069
Budgetary fund balances, July 1, 1992	598	598	--			
Budgetary fund balances (deficits), June 30, 1993	$ 622	$ 622	$ --	$ (18,612)	$ (16,543)	$ 2,069

Local Government Distributive			Income Tax Surcharge Local			Personal Property Tax Replacement		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			$ 200,064	$ 200,064	$ --	$ 400,344	$ 400,344	$ --
$ 17,400	$ 17,377	$ (23)						
						222,675	222,675	--
						1,326	1,326	--
17,400	17,377	(23)	200,064	200,064	--	624,345	624,345	--
514,610	514,610	--	191,773	191,773	--	628,874	628,874	--
						112	112	--
514,610	514,610	--	191,773	191,773	--	628,986	628,986	--
(497,210)	(497,233)	(23)	8,291	8,291	--	(4,641)	(4,641)	--
496,099	503,380	7,281				6,377	6,377	--
--	(20)	(20)				(4,961)	(4,961)	--
(1,111)	6,127	7,238	8,291	8,291	--	(3,225)	(3,225)	--
1,930	1,930	--	15,803	15,803	--	140,555	140,555	--
$ 819	$ 8,057	$ 7,238	$ 24,094	$ 24,094	$ --	$ 137,330	$ 137,330	$ --

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Build Illinois			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes				$ 1,168,991	$ 1,219,278	$ 50,287
Sales taxes	$ 242,000	$ 251,489	$ 9,489	368,420	391,145	22,725
Public utility taxes				222,675	222,675	--
Other	53,364	53,364	--	152,383	183,017	30,634
Less:						
Refunds				600,380	600,283	(97)
Total revenues	295,364	304,853	9,489	1,312,089	1,415,832	103,743
Expenditures:						
Current:						
General government				1,523,410	1,519,577	(3,833)
Capital outlays				354	285	(69)
Total expenditures				1,523,764	1,519,862	(3,902)
Excess (deficiency) of revenues over (under) expenditures	295,364	304,853	9,489	(211,675)	(104,030)	107,645
Other sources (uses) of financial resources:						
Operating transfers-in	35,448	35,448	--	557,835	570,951	13,116
Operating transfers-out	(340,301)	(340,301)	--	(426,245)	(439,431)	(13,186)
Budgetary funds-nonbudgeted accounts				14	14	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(9,489)	--	9,489	(80,099)	27,476	107,575
Budgetary fund balances, July 1, 1992				176,251	176,251	--
Budgetary fund balances (deficits), June 30, 1993	$ (9,489)	$ --	$ 9,489	$ 96,152	$ 203,727	$ 107,575

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STATE OF ILLINOIS
Combining Schedule of Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Transportation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Public Transportation			Downstate Public Transportation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Transportation	$ 122,000	$ 122,000	$ --	$ 17,000	$ 15,329	$ (1,671)
Total expenditures	122,000	122,000	--	17,000	15,329	(1,671)
(Deficiency) of revenues (under) expenditures	(122,000)	(122,000)	--	(17,000)	(15,329)	1,671
Other sources (uses) of financial resources:						
Operating transfers-in	122,000	123,851	1,851	22,528	16,715	(5,813)
Operating transfers-out	--	(45)	(45)	(4,044)	(2,224)	1,820
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	--	1,806	1,806	1,484	(838)	(2,322)
Budgetary fund balances, July 1, 1992				6,400	6,400	--
Budgetary fund balances, June 30, 1993	$ --	$ 1,806	$ 1,806	$ 7,884	$ 5,562	$ (2,322)

Metro-East Transportation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 10,000	$ 10,000	$ --	$ 149,000	$ 147,329	$ (1,671)
10,000	10,000	--	149,000	147,329	(1,671)
(10,000)	(10,000)	--	(149,000)	(147,329)	1,671
10,000	10,457	457	154,528	151,023	(3,505)
--	(4)	(4)	(4,044)	(2,273)	1,771
--	453	453	1,484	1,421	(63)
10	10	--	6,410	6,410	--
$ 10	$ 463	$ 453	$ 7,894	$ 7,831	$ (63)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Quincy Veterans Home			Manteno Veterans Home		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 4,258	$ 4,636	$ 378	$ 1,945	$ 2,438	$ 493
Other	5,922	6,129	207	2,770	2,970	200
Less:						
Refunds	28	22	(6)	28	24	(4)
Total revenues	10,152	10,743	591	4,687	5,384	697
Expenditures:						
Current:						
Health and social services	11,727	10,488	(1,239)	7,558	6,276	(1,282)
Capital outlays	198	135	(63)	134	53	(81)
Total expenditures	11,925	10,623	(1,302)	7,692	6,329	(1,363)
Excess (deficiency) of revenues over (under) expenditures	(1,773)	120	1,893	(3,005)	(945)	2,060
Other (uses) of financial resources:						
Operating transfers-out	--	(4)	(4)	--	(3)	(3)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(1,773)	116	1,889	(3,005)	(948)	2,057
Budgetary fund balances, July 1, 1992	865	865	--	2,812	2,812	--
Budgetary fund balances (deficits), June 30, 1993	$ (908)	$ 981	$ 1,889	$ (193)	$ 1,864	$ 2,057

Total		
Final Budget	Actual	Variance Over (Under)
$ 6,203	$ 7,074	$ 871
8,692	9,099	407
56	46	(10)
14,839	16,127	1,288
19,285	16,764	(2,521)
332	188	(144)
19,617	16,952	(2,665)
(4,778)	(825)	3,953
--	(7)	(7)
(4,778)	(832)	3,946
3,677	3,677	--
$ (1,101)	$ 2,845	$ 3,946

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Code Departments
For the Year Ended June 30, 1993
(Expressed In Thousands)

	Agriculture			Financial Institutions		
	Agricultural Premium			State Pensions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government						
Other	$ 21,040	$ 19,925	$ (1,115)	$ 43,000	$ 69,420	$ 26,420
Less:						
Refunds	1	-- --	(1)			
Total revenues	21,039	19,925	(1,114)	43,000	69,420	26,420
Expenditures:						
Current:						
Education	13,517	13,517	-- --	57,808	57,808	-- --
Health and social services						
General government	9,293	9,097	(196)	13,545	13,545	-- --
Public protection and justice	5,315	5,085	(230)	7,839	5,914	(1,925)
Capital outlays	361	357	(4)	216	209	(7)
Total expenditures	28,486	28,056	(430)	79,408	77,476	(1,932)
Excess (deficiency) of revenues over (under) expenditures	(7,447)	(8,131)	(684)	(36,408)	(8,056)	28,352
Other sources (uses) of financial resources:						
Operating transfers-in	8,915	8,461	(454)			
Operating transfers-out	-- --	(17)	(17)			
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	1,468	313	(1,155)	(36,408)	(8,056)	28,352
Budgetary fund balances (deficits), July 1, 1992	(1,532)	(1,532)	-- --	29,718	29,718	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (64)	$ (1,219)	$ (1,155)	$ (6,690)	$ 21,662	$ 28,352

Lottery			Mental Health & Developmental Disabilities			State Police		
State Lottery			Mental Health			State Police Services		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			$ 216	$ -- --	$ (216)	$ 1,025	$ 1,040	$ 15
$ 1,039,360	$ 912,413	$ (126,947)	29,136	37,977	8,841	11,475	8,617	(2,858)
60	60	-- --	50	32	(18)			
1,039,300	912,353	(126,947)	29,302	37,945	8,643	12,500	9,657	(2,843)
			32,142	31,930	(212)			
443,080	335,860	(107,220)						
						11,976	8,064	(3,912)
641	600	(41)	95	95	-- --	524	524	-- --
443,721	336,460	(107,261)	32,237	32,025	(212)	12,500	8,588	(3,912)
595,579	575,893	(19,686)	(2,935)	5,920	8,855	-- --	1,069	1,069
(630,000)	(587,562)	42,438	(480)	(2,821)	(2,341)	-- --	(5)	(5)
(34,421)	(11,669)	22,752	(3,415)	3,099	6,514	-- --	1,064	1,064
(7,168)	(7,168)	-- --	(1,850)	(1,850)	-- --	2,270	2,270	-- --
$ (41,589)	$ (18,837)	$ 22,752	$ (5,265)	$ 1,249	$ 6,514	$ 2,270	$ 3,334	$ 1,064

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Total		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	$ 1,241	$ 1,040	$ (201)
Other	1,144,011	1,048,352	(95,659)
Less:			
Refunds	111	92	(19)
Total revenues	1,145,141	1,049,300	(95,841)
Expenditures:			
Current:			
Education	71,325	71,325	--
Health and social services	32,142	31,930	(212)
General government	465,918	358,502	(107,416)
Public protection and justice	25,130	19,063	(6,067)
Capital outlays	1,837	1,785	(52)
Total expenditures	596,352	482,605	(113,747)
Excess (deficiency) of revenues over (under) expenditures	548,789	566,695	17,906
Other sources (uses) of financial resources:			
Operating transfers-in	8,915	8,461	(454)
Operating transfers-out	(630,480)	(590,405)	40,075
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	(72,776)	(15,249)	57,527
Budgetary fund balances (deficits), July 1, 1992	21,438	21,438	--
Budgetary fund balances (deficits), June 30, 1993	$ (51,338)	$ 6,189	$ 57,527

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Agencies, Boards and Commissions
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Commerce Commission			Environmental Protection Agency		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes						
Public utility taxes	$ 12,653	$ 13,490	$ 837			
Federal government	100	182	82	$ 115,000	$ 79,061	$ (35,939)
Other	10,002	10,587	585	47,084	75,186	28,102
Less:						
Refunds	19	11	(8)	250	29	(221)
Total revenues	22,736	24,248	1,512	161,834	154,218	(7,616)
Expenditures:						
Current:						
Education						
Health and social services				300	257	(43)
General government				1,660	1,551	(109)
Public protection and justice	23,695	23,018	(677)	16	16	-- --
Natural resources and recreation	984	917	(67)	151,117	137,999	(13,118)
Capital outlays	454	449	(5)	740	715	(25)
Total expenditures	25,133	24,384	(749)	153,833	140,538	(13,295)
Excess (deficiency) of revenues over (under) expenditures	(2,397)	(136)	2,261	8,001	13,680	5,679
Other sources (uses) of financial resources:						
Operating transfers-in	750	750	-- --	22,840	23,025	185
Operating transfers-out				(300)	(719)	(419)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(1,647)	614	2,261	30,541	35,986	5,445
Budgetary fund balances, July 1, 1992	1,682	1,682	-- --	33,692	33,692	-- --
Budgetary fund balances, June 30, 1993	$ 35	$ 2,296	$ 2,261	$ 64,233	$ 69,678	$ 5,445

State Fire Marshal			Other Agencies, Boards, and Commissions			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 19,465	$ 18,047	$ (1,418)				$ 19,465	$ 18,047	$ (1,418)
						12,653	13,490	837
						115,100	79,243	(35,857)
13,269	11,398	(1,871)	$ 63,566	$ 63,305	$ (261)	133,921	160,476	26,555
113	113	--	14	2	(12)	396	155	(241)
32,621	29,332	(3,289)	63,552	63,303	(249)	280,743	271,101	(9,642)
1,477	1,476	(1)	15,642	15,462	(180)	17,119	16,938	(181)
						300	257	(43)
524	524	--	43,540	43,356	(184)	45,724	45,431	(293)
12,881	11,739	(1,142)	35,312	28,346	(6,966)	71,904	63,119	(8,785)
21,107	20,227	(880)				173,208	159,143	(14,065)
571	571	--	280	231	(49)	2,045	1,966	(79)
36,560	34,537	(2,023)	94,774	87,395	(7,379)	310,300	286,854	(23,446)
(3,939)	(5,205)	(1,266)	(31,222)	(24,092)	7,130	(29,557)	(15,753)	13,804
--	1,186	1,186	25,800	25,698	(102)	49,390	50,659	1,269
(218)	(275)	(57)	(300)	(127)	173	(818)	(1,121)	(303)
(4,157)	(4,294)	(137)	(5,722)	1,479	7,201	19,015	33,785	14,770
12,211	12,211	--	25,287	25,287	--	72,872	72,872	--
$ 8,054	$ 7,917	$ (137)	$ 19,565	$ 26,766	$ 7,201	$ 91,887	$ 106,657	$ 14,770

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Commerce Commission
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Transportation Regulatory			Public Utility		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Public utility taxes				$ 12,653	$ 13,490	$ 837
Federal government				100	182	82
Other	$ 8,004	$ 8,457	$ 453	1,998	2,130	132
Less:						
Refunds	15	7	(8)	4	4	--
Total revenues	7,989	8,450	461	14,747	15,798	1,051
Expenditures:						
Current:						
Public protection and justice	8,745	8,403	(342)	14,950	14,615	(335)
Natural resources and recreation				984	917	(67)
Capital outlays	232	230	(2)	222	219	(3)
Total expenditures	8,977	8,633	(344)	16,156	15,751	(405)
Excess (deficiency) of revenues over (under) expenditures	(988)	(183)	805	(1,409)	47	1,456
Other sources of financial resources:						
Operating transfers-in	750	750	--			
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(238)	567	805	(1,409)	47	1,456
Budgetary fund balances, July 1, 1992	986	986	--	696	696	--
Budgetary fund balances (deficit), June 30, 1993	$ 748	$ 1,553	$ 805	$ (713)	$ 743	$ 1,456

Total		
Final Budget	Actual	Variance Over (Under)
$ 12,653	$ 13,490	$ 837
100	182	82
10,002	10,587	585
19	11	(8)
22,736	24,248	1,512
23,695	23,018	(677)
984	917	(67)
454	449	(5)
25,133	24,384	(749)
(2,397)	(136)	2,261
750	750	--
(1,647)	614	2,261
1,682	1,682	--
$ 35	$ 2,296	$ 2,261

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Solid Waste Management			Water Pollution Control Revolving		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government				$ 115,000	$ 79,061	$ (35,939)
Other	$ 14,700	$ 11,620	$ (3,080)	21,000	50,137	29,137
Less:						
Refunds	250	29	(221)			
Total revenues	14,450	11,591	(2,859)	136,000	129,198	(6,802)
Expenditures:						
Current:						
Health and social services						
General government						
Public protection and justice						
Natural resources and recreation	20,516	15,216	(5,300)	96,065	95,883	(182)
Capital outlays	254	254	--	23	23	--
Total expenditures	20,770	15,470	(5,300)	96,088	95,906	(182)
Excess (deficiency) of revenues over (under) expenditures	(6,320)	(3,879)	2,441	39,912	33,292	(6,620)
Other sources (uses) of financial resources:						
Operating transfers-in						
Operating transfers-out	--	(6)	(6)			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(6,320)	(3,885)	2,435	39,912	33,292	(6,620)
Budgetary fund balances (deficit), July 1, 1992	18,396	18,396	--	7,932	7,932	--
Budgetary fund balances (deficits), June 30, 1993	$ 12,076	$ 14,511	$ 2,435	$ 47,844	$ 41,224	$ (6,620)

Used Tire Management			Hazardous Waste			Vehicle Inspection		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 3,500	$ 5,297	$ 1,797	$ 7,884	$ 8,132	$ 248			
3,500	5,297	1,797	7,884	8,132	248			
300	257	(43)						
						$ 1,660	$ 1,551	$ (109)
16	16	--						
4,418	2,070	(2,348)	6,850	4,754	(2,096)	23,268	20,076	(3,192)
79	79	--	232	232	--	152	127	(25)
4,813	2,422	(2,391)	7,082	4,986	(2,096)	25,080	21,754	(3,326)
(1,313)	2,875	4,188	802	3,146	2,344	(25,080)	(21,754)	3,326
						22,840	23,025	185
(300)	(700)	(400)	--	(4)	(4)	--	(9)	(9)
(1,613)	2,175	3,788	802	3,142	2,340	(2,240)	1,262	3,502
507	507	--	7,064	7,064	--	(207)	(207)	--
$ (1,106)	$ 2,682	$ 3,788	$ 7,866	$ 10,206	$ 2,340	$ (2,447)	$ 1,055	$ 3,502

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Total		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	$ 115,000	$ 79,061	$ (35,939)
Other	47,084	75,186	28,102
Less:			
Refunds	250	29	(221)
Total revenues	161,834	154,218	(7,616)
Expenditures:			
Current:			
Health and social services	300	257	(43)
General government	1,660	1,551	(109)
Public protection and justice	16	16	--
Natural resources and recreation	151,117	137,999	(13,118)
Capital outlays	740	715	(25)
Total expenditures	153,833	140,538	(13,295)
Excess (deficiency) of revenues over (under) expenditures	8,001	13,680	5,679
Other sources (uses) of financial resources:			
Operating transfers-in	22,840	23,025	185
Operating transfers-out	(300)	(719)	(419)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	30,541	35,986	5,445
Budgetary fund balances (deficit), July 1, 1992	33,692	33,692	--
Budgetary fund balances (deficits), June 30, 1993	$ 64,233	$ 69,678	$ 5,445

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
State Fire Marshal
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Fire Prevention			Underground Storage Tank		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes				$ 19,465	$ 18,047	$ (1,418)
Other	$ 11,935	$ 10,161	$ (1,774)	1,334	1,237	(97)
Less:						
Refunds	4	4	--	109	109	--
Total revenues	11,931	10,157	(1,774)	20,690	19,175	(1,515)
Expenditures:						
Current:						
Education	1,477	1,476	(1)			
General government	54	54	--	470	470	--
Public protection and justice	11,661	10,542	(1,119)	1,220	1,197	(23)
Natural resources and recreation				21,107	20,227	(880)
Capital outlays	469	469	--	102	102	--
Total expenditures	13,661	12,541	(1,120)	22,899	21,996	(903)
(Deficiency) of revenues (under) expenditures	(1,730)	(2,384)	(654)	(2,209)	(2,821)	(612)
Other sources (uses) of financial resources:						
Operating transfers-in	--	1,186	1,186			
Operating transfers-out	(218)	(267)	(49)	--	(8)	(8)
(Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources	(1,948)	(1,465)	483	(2,209)	(2,829)	(620)
Budgetary fund balances, July 1, 1992	7,765	7,765	--	4,446	4,446	--
Budgetary fund balances, June 30, 1993	$ 5,817	$ 6,300	$ 483	$ 2,237	$ 1,617	$ (620)

Total		
Final Budget	Actual	Variance Over (Under)
$ 19,465	$ 18,047	$ (1,418)
13,269	11,398	(1,871)
113	113	--
32,621	29,332	(3,289)
1,477	1,476	(1)
524	524	--
12,881	11,739	(1,142)
21,107	20,227	(880)
571	571	--
36,560	34,537	(2,023)
(3,939)	(5,205)	(1,266)
--	1,186	1,186
(218)	(275)	(57)
(4,157)	(4,294)	(137)
12,211	12,211	--
$ 8,054	$ 7,917	$ (137)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Commissioner of Banks & Trust Companies			Criminal Justice Information Authority		
	Banks and Trust Companies			Motor Vehicle Theft Prevention		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 15,321	$ 15,629	$ 308	$ 5,088	$ 5,579	$ 491
Less:						
Refunds	14	2	(12)			
Total revenues	15,307	15,627	320	5,088	5,579	491
Expenditures:						
Current:						
Education						
General government	301	219	(82)			
Public protection and justice	15,144	14,373	(771)	10,000	5,348	(4,652)
Capital outlays	213	169	(44)			
Total expenditures	15,658	14,761	(897)	10,000	5,348	(4,652)
Excess (deficiency) of revenues over (under) expenditures	(351)	866	1,217	(4,912)	231	5,143
Other sources (uses) of financial resources:						
Operating transfers-in						
Operating transfers-out	(300)	(40)	260			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(651)	826	1,477	(4,912)	231	5,143
Budgetary fund balances (deficits), July 1, 1992	743	743	--	10,047	10,047	--
Budgetary fund balances (deficits), June 30, 1993	$ 92	$ 1,569	$ 1,477	$ 5,135	$ 10,278	$ 5,143

Housing Development Authority			Local Governmental Law Enforcement Officers Training Board			Metropolitan Fair and Exposition Authority		
Illinois Affordable Housing			Traffic and Criminal Conviction			Metropolitan Fair and Exposition Improvement Bond		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 17,157	$ 17,154	$ (3)	$ 10,000	$ 9,572	$ (428)			
17,157	17,154	(3)	10,000	9,572	(428)			
17,439	17,439	--				$ 25,800	$ 25,698	$ (102)
			10,168	8,625	(1,543)			
			62	62	--			
17,439	17,439	--	10,230	8,687	(1,543)	25,800	25,698	(102)
(282)	(285)	(3)	(230)	885	1,115	(25,800)	(25,698)	102
						25,800	25,698	(102)
--	(19)	(19)	--	(62)	(62)			
(282)	(304)	(22)	(230)	823	1,053	--	--	--
17,591	17,591	--	(1,377)	(1,377)	--			
$ 17,309	$ 17,287	$ (22)	$ (1,607)	$ (554)	$ 1,053	$ --	$ --	$ --

(continued)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Board of Education Drivers Education			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 16,000	$ 15,371	$ (629)	$ 63,566	$ 63,305	$ (261)
Less:						
Refunds				14	2	(12)
Total revenues	16,000	15,371	(629)	63,552	63,303	(249)
Expenditures:						
Current:						
Education	15,642	15,462	(180)	15,642	15,462	(180)
General government				43,540	43,356	(184)
Public protection and justice				35,312	28,346	(6,966)
Capital outlays	5	--	(5)	280	231	(49)
Total expenditures	15,647	15,462	(185)	94,774	87,395	(7,379)
Excess (deficiency) of revenues over (under) expenditures	353	(91)	(444)	(31,222)	(24,092)	7,130
Other sources (uses) of financial resources:						
Operating transfers-in				25,800	25,698	(102)
Operating transfers-out	--	(6)	(6)	(300)	(127)	173
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	353	(97)	(450)	(5,722)	1,479	7,201
Budgetary fund balances (deficits), July 1, 1992	(1,717)	(1,717)	--	25,287	25,287	--
Budgetary fund balances (deficits), June 30, 1993	$ (1,364)	$ (1,814)	$ (450)	$ 19,565	$ 26,766	$ 7,201

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Transportation			Capital Development Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Education				$ 8,674	$ 8,674	$ --
General government				10,435	10,218	(217)
Transportation	$ 231,652	$ 231,652	$ --			
Public protection and justice				65	65	--
Natural resources and recreation				6,569	6,319	(250)
Debt service:						
Principal						
Capital outlays				130,498	127,363	(3,135)
Total expenditures	231,652	231,652	--	156,241	152,639	(3,602)
(Deficiency) of revenues (under) expenditures	(231,652)	(231,652)	--	(156,241)	(152,639)	3,602
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues	235,000	283,024	48,024	150,000	132,657	(17,343)
Operating transfers-in	--	5,785	5,785	2,000	6,419	4,419
Operating transfers-out	--	(3,908)	(3,908)	(3,250)	(9,603)	(6,353)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	3,348	53,249	49,901	(7,491)	(23,166)	(15,675)
Budgetary fund balances, July 1, 1992	29,070	29,070	--	21,711	21,711	--
Budgetary fund balances (deficit), June 30, 1993	$ 32,418	$ 82,319	$ 49,901	$ 14,220	$ (1,455)	$ (15,675)

School Construction Bond			Build Illinois Bond			Illinois Civic Center Bond		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 5,521	$ 5,445	$ (76)	$ 6,343	$ 6,343	$ -- --			
			46,886	46,541	(345)	$ 16,043	$ 16,019	$ (24)
			13,765	13,765	-- --			
			73,215	72,875	(340)			
			400,041	400,041	-- --			
			34,235	33,554	(681)			
5,521	5,445	(76)	574,485	573,119	(1,366)	16,043	16,019	(24)
(5,521)	(5,445)	76	(574,485)	(573,119)	1,366	(16,043)	(16,019)	24
3,800	2,970	(830)	622,287	499,367	(122,920)			
-- --	3,491	3,491						
-- --	(3,445)	(3,445)						
(1,721)	(2,429)	(708)	47,802	(73,752)	(121,554)	(16,043)	(16,019)	24
5,681	5,681	-- --	110,938	110,938	-- --	36,136	36,136	-- --
$ 3,960	$ 3,252	$ (708)	$ 158,740	$ 37,186	$ (121,554)	$ 20,093	$ 20,117	$ 24

(continued)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Education				$ 20,538	$ 20,462	$ (76)
General government				73,364	72,778	(586)
Transportation				245,417	245,417	--
Public protection and justice				65	65	--
Natural resources and recreation	$ 5,190	$ 5,190	$ --	84,974	84,384	(590)
Debt service:						
Principal				400,041	400,041	--
Capital outlays				164,733	160,917	(3,816)
Total expenditures	5,190	5,190	--	989,132	984,064	(5,068)
(Deficiency) of revenues (under) expenditures	(5,190)	(5,190)	--	(989,132)	(984,064)	5,068
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues	11,200	4,832	(6,368)	1,022,287	922,850	(99,437)
Operating transfers-in	--	2,227	2,227	2,000	17,922	15,922
Operating transfers-out	(3,200)	(966)	2,234	(6,450)	(17,922)	(11,472)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	2,810	903	(1,907)	28,705	(61,214)	(89,919)
Budgetary fund balances, July 1, 1992	5,442	5,442	--	208,978	208,978	--
Budgetary fund balances (deficit), June 30, 1993	$ 8,252	$ 6,345	$ (1,907)	$ 237,683	$ 147,764	$ (89,919)

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STATE OF ILLINOIS
Combining Schedule of Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Bond Financed Funds
Department of Transportation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Transportation Bond Series "A"			Transportation Bond Series "B"		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Transportation	$ 166,371	$ 166,371	$ -- --	$ 65,281	$ 65,281	$ -- --
Total expenditures	166,371	166,371	-- --	65,281	65,281	-- --
(Deficiency) of revenues (under) expenditures	(166,371)	(166,371)	-- --	(65,281)	(65,281)	-- --
Other sources (uses) of financial resources:						
Proceeds from general obligation bond issues	170,000	211,014	41,014	65,000	72,010	7,010
Operating transfers-in				-- --	5,785	5,785
Operating transfers-out				-- --	(3,908)	(3,908)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	3,629	44,643	41,014	(281)	8,606	8,887
Budgetary fund balances, July 1, 1992	18,394	18,394	-- --	10,676	10,676	-- --
Budgetary fund balances, June 30, 1993	$ 22,023	$ 63,037	$ 41,014	$ 10,395	$ 19,282	$ 8,887

Total		
Final Budget	Actual	Variance Over (Under)
$ 231,652	$ 231,652	$ --
231,652	231,652	--
(231,652)	(231,652)	--
235,000	283,024	48,024
--	5,785	5,785
--	(3,908)	(3,908)
3,348	53,249	49,901
29,070	29,070	--
$ 32,418	$ 82,319	$ 49,901

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Debt Service Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	General Obligations			Build Illinois		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 3,183	$ 477	$ (2,706)			
Other	7,794	23,180	15,386	$ 1,500	$ 1,880	$ 380
Total revenues	10,977	23,657	12,680	1,500	1,880	380
Expenditures:						
Debt service:						
Principal	1,951,182	1,948,381	(2,801)	190,763	190,763	-- --
Interest	245,814	237,596	(8,218)			
Total expenditures	2,196,996	2,185,977	(11,019)	190,763	190,763	-- --
Excess (deficiency) of revenues over (under) expenditures	(2,186,019)	(2,162,320)	23,699	(189,263)	(188,883)	380
Other sources of financial resources:						
Proceeds from general and special obligation bond issues	480,631	480,631	-- --			
Operating transfers-in	1,329,438	1,555,704	226,266	188,900	188,900	-- --
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(375,950)	(125,985)	249,965	(363)	17	380
Budgetary fund balances, July 1, 1992	346,120	346,120	-- --	26	26	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (29,830)	$ 220,135	$ 249,965	$ (337)	$ 43	$ 380

Illinois Civic Center			Matured Bond and Coupon			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						$ 3,183	$ 477	$ (2,706)
			$ 250	$ 158	$ (92)	9,544	25,218	15,674
			250	158	(92)	12,727	25,695	12,968
$ 14,428	$ 13,772	$ (656)	500	63	(437)	2,156,873	2,152,979	(3,894)
						245,814	237,596	(8,218)
14,428	13,772	(656)	500	63	(437)	2,402,687	2,390,575	(12,112)
(14,428)	(13,772)	656	(250)	95	345	(2,389,960)	(2,364,880)	25,080
						480,631	480,631	-- --
14,428	14,487	59				1,532,766	1,759,091	226,325
-- --	715	715	(250)	95	345	(376,563)	(125,158)	251,405
4,592	4,592	-- --	526	526	-- --	351,264	351,264	-- --
$ 4,592	$ 5,307	$ 715	$ 276	$ 621	$ 345	$ (25,299)	$ 226,106	$ 251,405

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Code Departments			Agencies, Boards & Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 1,144,162	$ 1,089,140	$ (55,022)	$ 833,350	$ 842,709	$ 9,359
Other	70,627	84,351	13,724	--	3	3
Less:						
Refunds	2,544	536	(2,008)			
Total revenues	1,212,245	1,172,955	(39,290)	833,350	842,712	9,362
Expenditures:						
Current:						
Education				861,886	778,494	(83,392)
Health and social services	624,941	509,864	(115,077)			
General government	425,943	281,206	(144,737)			
Transportation	152,258	152,258	--			
Social assistance	216,975	186,697	(30,278)			
Public protection and justice				50,392	25,115	(25,277)
Natural resources and recreation	7,506	5,912	(1,594)	67,978	45,268	(22,710)
Capital outlays	13,996	11,444	(2,552)	2,065	1,680	(385)
Total expenditures	1,441,619	1,147,381	(294,238)	982,321	850,557	(131,764)
Excess (deficiency) of revenues over (under) expenditures	(229,374)	25,574	254,948	(148,971)	(7,845)	141,126
Other sources (uses) of financial resources:						
Operating transfers-in	23,419	34,252	10,833			
Operating transfers-out	--	(178)	(178)			
Budgetary funds-nonbudgeted accounts	32,408	32,408	--	414	414	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(238,363)	27,240	265,603	(149,385)	(8,259)	141,126
Budgetary fund balances (deficits), July 1, 1992	(51,808)	(51,808)	--	(71,614)	(71,614)	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances (deficits), July 1, 1992, as reclassified	(51,808)	(51,808)	--	(71,614)	(71,614)	--
Budgetary fund balance (deficits), June 30, 1993	$ (290,171)	$ (24,568)	$ 265,603	$ (220,999)	$ (79,873)	$ 141,126

Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 67,856	$ 56,350	$ (11,506)	$ 2,045,368	$ 1,988,199	$ (57,169)
1,708	2,067	359	72,335	86,421	14,086
210	4	(206)	2,754	540	(2,214)
69,354	58,413	(10,941)	2,114,949	2,074,080	(40,869)
17,267	10,330	(6,937)	879,153	788,824	(90,329)
42,235	13,572	(28,663)	667,176	523,436	(143,740)
24,322	16,127	(8,195)	450,265	297,333	(152,932)
			152,258	152,258	--
9,500	--	(9,500)	226,475	186,697	(39,778)
23,438	14,885	(8,553)	73,830	40,000	(33,830)
5,206	3,332	(1,874)	80,690	54,512	(26,178)
1,617	1,554	(63)	17,678	14,678	(3,000)
123,585	59,800	(63,785)	2,547,525	2,057,738	(489,787)
(54,231)	(1,387)	52,844	(432,576)	16,342	448,918
1,054	1,060	6	24,473	35,312	10,839
(1,054)	(2,299)	(1,245)	(1,054)	(2,477)	(1,423)
816	816	--	33,638	33,638	--
(55,047)	(3,442)	51,605	(442,795)	15,539	458,334
9,418	9,418	--	(114,004)	(114,004)	--
(50)	(50)	--	(50)	(50)	--
9,368	9,368	--	(114,054)	(114,054)	--
$ (45,679)	$ 5,926	$ 51,605	$ (556,849)	$ (98,515)	$ 458,334

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Children and Family Services			Commerce and Community Affairs		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 36,090	$ 44,585	$ 8,495	$ 329,387	$ 301,832	$ (27,555)
Other				600	514	(86)
Less:						
Refunds				2,020	456	(1,564)
Total revenues	36,090	44,585	8,495	327,967	301,890	(26,077)
Expenditures:						
Current:						
Health and social services	62,732	41,532	(21,200)			
General government				425,489	280,825	(144,664)
Transportation						
Social assistance						
Natural resources and recreation						
Capital outlays	196	189	(7)	122	51	(71)
Total expenditures	62,928	41,721	(21,207)	425,611	280,876	(144,735)
Excess (deficiency) of revenues over (under) expenditures	(26,838)	2,864	29,702	(97,644)	21,014	118,658
Other sources (uses) of financial resources:						
Operating transfers-in				75	1,417	1,342
Operating transfers-out				--	(178)	(178)
Budgetary funds-nonbudgeted accounts	3,709	3,709	--			
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(30,547)	(845)	29,702	(97,569)	22,253	119,822
Budgetary fund balances (deficits), July 1, 1992	(1,340)	(1,340)	--	(56,025)	(56,025)	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (31,887)	$ (2,185)	$ 29,702	$ (153,594)	$ (33,772)	$ 119,822

Employment Security			Public Health			Rehabilitation Services		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 177,730	$ 172,648	$ (5,082)	$ 208,681	$ 156,481	$ (52,200)	$ 123,679	$ 125,633	$ 1,954
29,324	28,343	(981)	33,778	40,990	7,212	-- --	416	416
350	10	(340)	120	18	(102)	5	3	(2)
206,704	200,981	(5,723)	242,339	197,453	(44,886)	123,674	126,046	2,372
			246,962	194,607	(52,355)	142,720	122,408	(20,312)
197	193	(4)						
216,975	186,697	(30,278)						
6,599	5,673	(926)	1,387	876	(511)	4,439	3,434	(1,005)
223,771	192,563	(31,208)	248,349	195,483	(52,866)	147,159	125,842	(21,317)
(17,067)	8,418	25,485	(6,010)	1,970	7,980	(23,485)	204	23,689
972	972	-- --				408	408	-- --
(18,039)	7,446	25,485	(6,010)	1,970	7,980	(23,893)	(204)	23,689
(1,059)	(1,059)	-- --	(12,781)	(12,781)	-- --	(5,153)	(5,153)	-- --
$ (19,098)	$ 6,387	$ 25,485	$ (18,791)	$ (10,811)	$ 7,980	$ (29,046)	$ (5,357)	$ 23,689

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Transportation			Other Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 128,397	$ 146,279	$ 17,882	$ 140,198	$ 141,682	$ 1,484
Other	5,000	5,700	700	1,925	8,388	6,463
Less:						
Refunds				49	49	--
Total revenues	133,397	151,979	18,582	142,074	150,021	7,947
Expenditures:						
Current:						
Health and social services				172,527	151,317	(21,210)
General government				257	188	(69)
Transportation	152,258	152,258	--			
Social assistance						
Natural resources and recreation				7,506	5,912	(1,594)
Capital outlays				1,253	1,221	(32)
Total expenditures	152,258	152,258	--	181,543	158,638	(22,905)
Excess (deficiency) of revenues over (under) expenditures	(18,861)	(279)	18,582	(39,469)	(8,617)	30,852
Other sources (uses) of financial resources:						
Operating transfers-in				23,344	32,835	9,491
Operating transfers-out						
Budgetary funds-nonbudgeted accounts				27,319	27,319	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(18,861)	(279)	18,582	(43,444)	(3,101)	40,343
Budgetary fund balances (deficits), July 1, 1992	2,097	2,097	--	22,453	22,453	--
Budgetary fund balances (deficits), June 30, 1993	$ (16,764)	$ 1,818	$ 18,582	$ (20,991)	$ 19,352	$ 40,343

Total		
Final Budget	Actual	Variance Over (Under)
$ 1,144,162	$ 1,089,140	$ (55,022)
70,627	84,351	13,724
2,544	536	(2,008)
1,212,245	1,172,955	(39,290)
624,941	509,864	(115,077)
425,943	281,206	(144,737)
152,258	152,258	--
216,975	186,697	(30,278)
7,506	5,912	(1,594)
13,996	11,444	(2,552)
1,441,619	1,147,381	(294,238)
(229,374)	25,574	254,948
23,419	34,252	10,833
--	(178)	(178)
32,408	32,408	--
(238,363)	27,240	265,603
(51,808)	(51,808)	--
$ (290,171)	$ (24,568)	$ 265,603

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Children and Family Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Child Welfare Services			Federal Projects		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 10,900	$ 11,730	$ 830	$ 4,990	$ 11,955	$ 6,965
Total revenues	10,900	11,730	830	4,990	11,955	6,965
Expenditures:						
Current:						
Health and social services	11,635	10,855	(780)	29,897	9,653	(20,244)
Capital outlays	131	131	--	65	58	(7)
Total expenditures	11,766	10,986	(780)	29,962	9,711	(20,251)
Excess (deficiency) of revenues over (under) expenditures	(866)	744	1,610	(24,972)	2,244	27,216
Budgetary funds-nonbudgeted accounts				3,709	3,709	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(866)	744	1,610	(28,681)	(1,465)	27,216
Budgetary fund balances (deficits), July 1, 1992	(1,667)	(1,667)	--	369	369	--
Budgetary fund (deficits), June 30, 1993	$ (2,533)	$ (923)	$ 1,610	$ (28,312)	$ (1,096)	$ 27,216

Local Effort Day Care			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 20,200	$ 20,900	$ 700	$ 36,090	$ 44,585	$ 8,495
20,200	20,900	700	36,090	44,585	8,495
21,200	21,024	(176)	62,732	41,532	(21,200)
			196	189	(7)
21,200	21,024	(176)	62,928	41,721	(21,207)
(1,000)	(124)	876	(26,838)	2,864	29,702
			3,709	3,709	--
(1,000)	(124)	876	(30,547)	(845)	29,702
(42)	(42)	--	(1,340)	(1,340)	--
$ (1,042)	$ (166)	$ 876	$ (31,887)	$ (2,185)	$ 29,702

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Energy Administration			Low Income Home Energy Assistance Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 11,799	$ 11,853	$ 54	$ 91,612	$ 67,284	$ (24,328)
Other	--	9	9			
Less:						
Refunds	300	9	(291)	600	257	(343)
Total revenues	11,499	11,853	354	91,012	67,027	(23,985)
Expenditures:						
Current:						
General government	15,792	13,295	(2,497)	106,813	60,092	(46,721)
Capital outlays	5	--	(5)	26	20	(6)
Total expenditures	15,797	13,295	(2,502)	106,839	60,112	(46,727)
Excess (deficiency) of revenues over (under) expenditures	(4,298)	(1,442)	2,856	(15,827)	6,915	22,742
Other sources (uses) of financial resources:						
Operating transfers-in						
Operating transfers-out	--	(156)	(156)			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(4,298)	(1,598)	2,700	(15,827)	6,915	22,742
Budgetary fund (deficits), July 1, 1992	(2,240)	(2,240)	--	(7,570)	(7,570)	--
Budgetary fund (deficits), June 30, 1993	$ (6,538)	$ (3,838)	$ 2,700	$ (23,397)	$ (655)	$ 22,742

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 18,917	$ 18,466	$ (451)	$ 33,937	$ 36,548	$ 2,611	$ 5,626	$ 5,737	$ 111
			600	467	(133)			
170	– –	(170)	300	2	(298)			
18,747	18,466	(281)	34,237	37,013	2,776	5,626	5,737	111
23,682	18,641	(5,041)	60,742	37,253	(23,489)	7,566	6,877	(689)
6	3	(3)	1	– –	(1)	45	26	(19)
23,688	18,644	(5,044)	60,743	37,253	(23,490)	7,611	6,903	(708)
(4,941)	(178)	4,763	(26,506)	(240)	26,266	(1,985)	(1,166)	819
						75	1,417	1,342
			– –	(16)	(16)	– –	(5)	(5)
(4,941)	(178)	4,763	(26,506)	(256)	26,250	(1,910)	246	2,156
(3,144)	(3,144)	– –	(7,492)	(7,492)	– –	(319)	(319)	– –
$ (8,085)	$ (3,322)	$ 4,763	$ (33,998)	$ (7,748)	$ 26,250	$ (2,229)	$ (73)	$ 2,156

(continued)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Job Training Partnership			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 167,496	$ 161,944	$ (5,552)	$ 329,387	$ 301,832	$ (27,555)
Other	--	38	38	600	514	(86)
Less:						
Refunds	650	188	(462)	2,020	456	(1,564)
Total revenues	166,846	161,794	(5,052)	327,967	301,890	(26,077)
Expenditures:						
Current:						
General government	210,894	144,667	(66,227)	425,489	280,825	(144,664)
Capital outlays	39	2	(37)	122	51	(71)
Total expenditures	210,933	144,669	(66,264)	425,611	280,876	(144,735)
Excess (deficiency) of revenues over (under) expenditures	(44,087)	17,125	61,212	(97,644)	21,014	118,658
Other sources (uses) of financial resources:						
Operating transfers-in				75	1,417	1,342
Operating transfers-out	--	(1)	(1)	--	(178)	(178)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(44,087)	17,124	61,211	(97,569)	22,253	119,822
Budgetary fund (deficits), July 1, 1992	(35,260)	(35,260)	--	(56,025)	(56,025)	--
Budgetary fund (deficits), June 30, 1993	$ (79,347)	$ (18,136)	$ 61,211	$ (153,594)	$ (33,772)	$ 119,822

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Employment Security
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Title III Social Security and Employment Services			Unemployment Compensation Special Administration		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 177,730	$ 172,648	$ (5,082)			
Other	17,324	16,829	(495)	$ 12,000	$ 11,514	$ (486)
Less:						
Refunds	300	--	(300)	50	10	(40)
Total revenues	194,754	189,477	(5,277)	11,950	11,504	(446)
Expenditures:						
Current:						
General government	197	193	(4)			
Social assistance	202,512	177,759	(24,753)	14,463	8,938	(5,525)
Capital outlays	6,258	5,332	(926)	341	341	--
Total expenditures	208,967	183,284	(25,683)	14,804	9,279	(5,525)
Excess (deficiency) of revenues over (under) expenditures	(14,213)	6,193	20,406	(2,854)	2,225	5,079
Budgetary funds-nonbudgeted accounts				972	972	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(14,213)	6,193	20,406	(3,826)	1,253	5,079
Budgetary fund balances (deficits), July 1, 1992	(6,629)	(6,629)	--	5,570	5,570	--
Budgetary fund balances (deficits), June 30, 1993	$ (20,842)	$ (436)	$ 20,406	$ 1,744	$ 6,823	$ 5,079

Total		
Final Budget	Actual	Variance Over (Under)
$ 177,730	$ 172,648	$ (5,082)
29,324	28,343	(981)
350	10	(340)
206,704	200,981	(5,723)
197	193	(4)
216,975	186,697	(30,278)
6,599	5,673	(926)
223,771	192,563	(31,208)
(17,067)	8,418	25,485
972	972	--
(18,039)	7,446	25,485
(1,059)	(1,059)	--
$ (19,098)	$ 6,387	$ 25,485

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Public Health
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Public Health Services			U.S.D.A. Women and Infant Care		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 25,771	$ 27,490	$ 1,719	$ 139,289	$ 107,071	$ (32,218)
Other	--	4,247	4,247	33,778	36,743	2,965
Less:						
Refunds	10	--	(10)	100	18	(82)
Total revenues	25,761	31,737	5,976	172,967	143,796	(29,171)
Expenditures:						
Current:						
Health and social services	47,253	29,654	(17,599)	173,737	143,793	(29,944)
Capital outlays	792	430	(362)	557	408	(149)
Total expenditures	48,045	30,084	(17,961)	174,294	144,201	(30,093)
Excess (deficiency) of revenues over (under) expenditures	(22,284)	1,653	23,937	(1,327)	(405)	922
Budgetary fund balances (deficits), July 1, 1992	(3,078)	(3,078)	--	(9,780)	(9,780)	--
Budgetary fund balances (deficits), June 30, 1993	$ (25,362)	$ (1,425)	$ 23,937	$ (11,107)	$ (10,185)	$ 922

Maternal and Child Health Services Block Grant			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 43,621	$ 21,920	$ (21,701)	$ 208,681	$ 156,481	$ (52,200)
			33,778	40,990	7,212
10	--	(10)	120	18	(102)
43,611	21,920	(21,691)	242,339	197,453	(44,886)
25,972	21,160	(4,812)	246,962	194,607	(52,355)
38	38	--	1,387	876	(511)
26,010	21,198	(4,812)	248,349	195,483	(52,866)
17,601	722	(16,879)	(6,010)	1,970	7,980
77	77	--	(12,781)	(12,781)	--
$ 17,678	$ 799	$ (16,879)	$ (18,791)	$ (10,811)	$ 7,980

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Rehabilitation Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Vocational Rehabilitation			Old Age Survivors Insurance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 86,683	$ 76,661	$ (10,022)	$ 36,996	$ 48,972	$ 11,976
Other	--	415	415	--	1	1
Less:						
Refunds	5	3	(2)			
Total revenues	86,678	77,073	(9,605)	36,996	48,973	11,977
Expenditures:						
Current:						
Health and social services	86,489	75,104	(11,385)	56,231	47,304	(8,927)
Capital outlays	1,419	1,331	(88)	3,020	2,103	(917)
Total expenditures	87,908	76,435	(11,473)	59,251	49,407	(9,844)
Excess (deficiency) of revenues over (under) expenditures	(1,230)	638	1,868	(22,255)	(434)	21,821
Budgetary funds-nonbudgeted accounts	408	408	--			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(1,638)	230	1,868	(22,255)	(434)	21,821
Budgetary fund (deficits), July 1, 1992	(1,445)	(1,445)	--	(3,708)	(3,708)	--
Budgetary fund (deficits), June 30, 1993	$ (3,083)	$ (1,215)	$ 1,868	$ (25,963)	$ (4,142)	$ 21,821

Total		
Final Budget	Actual	Variance Over (Under)
$ 123,679	$ 125,633	$ 1,954
--	416	416
5	3	(2)
123,674	126,046	2,372
142,720	122,408	(20,312)
4,439	3,434	(1,005)
147,159	125,842	(21,317)
(23,485)	204	23,689
408	408	--
(23,893)	(204)	23,689
(5,153)	(5,153)	--
$ (29,046)	$ (5,357)	$ 23,689

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Transportation
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Federal/Local Airport			Federal Mass Transit		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 100,000	$ 131,089	$ 31,089	$ 28,397	$ 15,190	$ (13,207)
Other	5,000	5,692	692	-- --	8	8
Total revenues	105,000	136,781	31,781	28,397	15,198	(13,199)
Expenditures:						
Current:						
Transportation	137,060	137,060	-- --	15,198	15,198	-- --
Total expenditures	137,060	137,060	-- --	15,198	15,198	-- --
Excess (deficiency) of revenues over (under) expenditures	(32,060)	(279)	31,781	13,199	-- --	(13,199)
Budgetary fund balances, July 1, 1992	2,097	2,097	-- --			
Budgetary fund balances (deficit), June 30, 1993	$ (29,963)	$ 1,818	$ 31,781	$ 13,199	$ -- --	$ (13,199)

Total		
Final Budget	Actual	Variance Over (Under)
$ 128,397	$ 146,279	$ 17,882
5,000	5,700	700
133,397	151,979	18,582
152,258	152,258	-- --
152,258	152,258	-- --
(18,861)	(279)	18,582
2,097	2,097	-- --
$ (16,764)	$ 1,818	$ 18,582

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Public Aid			Aging		
	Special Purposes Trust			Services for Older Americans		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 17,514	$ 24,635	$ 7,121	$ 47,634	$ 45,413	$ (2,221)
Other	-- --	70	70	-- --	3	3
Less:						
Refunds						
Total revenues	17,514	24,705	7,191	47,634	45,416	(2,218)
Expenditures:						
Current:						
Health and social services	41,842	33,688	(8,154)	50,876	44,101	(6,775)
General government						
Natural resources and recreation						
Capital outlays	1,066	1,066	-- --	6	6	-- --
Total expenditures	42,908	34,754	(8,154)	50,882	44,107	(6,775)
Excess (deficiency) of revenues over (under) expenditures	(25,394)	(10,049)	15,345	(3,248)	1,309	4,557
Other sources of financial resources:						
Operating transfers-in	23,344	32,835	9,491			
Budgetary funds-nonbudgeted accounts	27,262	27,262	-- --			
Excess (deficiency) of revenues over (under) expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(29,312)	(4,476)	24,836	(3,248)	1,309	4,557
Budgetary fund balances (deficits), July 1, 1992	471	471	-- --	(10,992)	(10,992)	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (28,841)	$ (4,005)	$ 24,836	$ (14,240)	$ (9,683)	$ 4,557

Alcohol and Substance Abuse			Mental Health & Developmental Disabilities			Energy and Natural Resources		
Alcohol and Substance Abuse			Alcohol, Drug Abuse and Mental Health Services Block Grant			Petroleum Violation		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 7,661	$ 7,928	$ 267	$ 67,389	$ 63,672	$ (3,717)	$ -- --	$ 34	$ 34
-- --	362	362	-- --	49	49	1,925	7,904	5,979
			49	49	-- --			
7,661	8,290	629	67,340	63,672	(3,668)	1,925	7,938	6,013
10,454	8,093	(2,361)	69,355	65,435	(3,920)			
						257	188	(69)
						7,506	5,912	(1,594)
17	15	(2)	54	47	(7)	110	87	(23)
10,471	8,108	(2,363)	69,409	65,482	(3,927)	7,873	6,187	(1,686)
(2,810)	182	2,992	(2,069)	(1,810)	259	(5,948)	1,751	7,699
57	57	-- --						
(2,867)	125	2,992	(2,069)	(1,810)	259	(5,948)	1,751	7,699
30	30	-- --	(1,338)	(1,338)	-- --	34,282	34,282	-- --
$ (2,837)	$ 155	$ 2,992	$ (3,407)	$ (3,148)	$ 259	$ 28,334	$ 36,033	$ 7,699

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Code Departments
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Total		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	$ 140,198	$ 141,682	$ 1,484
Other	1,925	8,388	6,463
Less:			
Refunds	49	49	-- --
Total revenues	142,074	150,021	7,947
Expenditures:			
Current:			
Health and social services	172,527	151,317	(21,210)
General government	257	188	(69)
Natural resources and recreation	7,506	5,912	(1,594)
Capital outlays	1,253	1,221	(32)
Total expenditures	181,543	158,638	(22,905)
Excess (deficiency) of revenues over (under) expenditures	(39,469)	(8,617)	30,852
Other sources of financial resources:			
Operating transfers-in	23,344	32,835	9,491
Budgetary funds-nonbudgeted accounts	27,319	27,319	-- --
Excess (deficiency) of revenues over (under) expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(43,444)	(3,101)	40,343
Budgetary fund balances (deficits), July 1, 1992	22,453	22,453	-- --
Budgetary fund balances (deficits), June 30, 1993	$ (20,991)	$ 19,352	$ 40,343

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Agencies, Boards and Commissions
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Board of Education			Other Agencies, Boards and Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 745,750	$ 767,667	$ 21,917	$ 87,600	$ 75,042	$ (12,558)
Other				-- --	3	3
Total revenues	745,750	767,667	21,917	87,600	75,045	(12,555)
Expenditures:						
Current:						
Education	861,886	778,494	(83,392)			
Public protection and justice				50,392	25,115	(25,277)
Natural resources and recreation				67,978	45,268	(22,710)
Capital outlays	511	420	(91)	1,554	1,260	(294)
Total expenditures	862,397	778,914	(83,483)	119,924	71,643	(48,281)
Excess (deficiency) of revenues over (under) expenditures	(116,647)	(11,247)	105,400	(32,324)	3,402	35,726
Budgetary funds-nonbudgeted accounts	412	412	--	2	2	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(117,059)	(11,659)	105,400	(32,326)	3,400	35,726
Budgetary fund (deficits), July 1, 1992	(61,673)	(61,673)	--	(9,941)	(9,941)	--
Budgetary fund (deficits), June 30, 1993	$ (178,732)	$ (73,332)	$ 105,400	$ (42,267)	$ (6,541)	$ 35,726

Total		
Final Budget	Actual	Variance Over (Under)
$ 833,350	$ 842,709	$ 9,359
--	3	3
833,350	842,712	9,362
861,886	778,494	(83,392)
50,392	25,115	(25,277)
67,978	45,268	(22,710)
2,065	1,680	(385)
982,321	850,557	(131,764)
(148,971)	(7,845)	141,126
414	414	--
(149,385)	(8,259)	141,126
(71,614)	(71,614)	--
$ (220,999)	$ (79,873)	$ 141,126

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust
State Board of Education
For the Year Ended June 30, 1993
(Expressed in Thousands)

	S.B.E. Federal Department of Agriculture			S.B.E. Federal Department of Education		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 250,000	$ 235,367	$ (14,633)	$ 495,000	$ 527,368	$ 32,368
Other						
Total revenues	250,000	235,367	(14,633)	495,000	527,368	32,368
Expenditures:						
Current:						
Education	268,098	249,811	(18,287)	587,881	523,671	(64,210)
Capital outlays	105	104	(1)	404	314	(90)
Total expenditures	268,203	249,915	(18,288)	588,285	523,985	(64,300)
Excess (deficiency) of revenues over (under) expenditures	(18,203)	(14,548)	3,655	(93,285)	3,383	96,668
Budgetary funds-nonbudgeted accounts	248	248	--	161	161	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(18,451)	(14,796)	3,655	(93,446)	3,222	96,668
Budgetary fund (deficits), July 1, 1992	(22,406)	(22,406)	--	(38,225)	(38,225)	--
Budgetary fund (deficits), June 30, 1993	$ (40,857)	$ (37,202)	$ 3,655	$ (131,671)	$ (35,003)	$ 96,668

S.B.E. CETA and Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 750	$ 4,932	$ 4,182	$ 745,750	$ 767,667	$ 21,917
750	4,932	4,182	745,750	767,667	21,917
5,907	5,012	(895)	861,886	778,494	(83,392)
2	2	--	511	420	(91)
5,909	5,014	(895)	862,397	778,914	(83,483)
(5,159)	(82)	5,077	(116,647)	(11,247)	105,400
3	3	--	412	412	--
(5,162)	(85)	5,077	(117,059)	(11,659)	105,400
(1,042)	(1,042)	--	(61,673)	(61,673)	--
$ (6,204)	$ (1,127)	$ 5,077	$ (178,732)	$ (73,332)	$ 105,400

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council			Environmental Protection Agency		
	Federal Project			U.S. Environmental Protection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	$ 14,000	$ 7,116	$ (6,884)	$ 36,700	$ 41,569	$ 4,869
Other				--	3	3
Total revenues	14,000	7,116	(6,884)	36,700	41,572	4,872
Expenditures:						
Current:						
Public protection and justice						
Natural resources and recreation	21,050	6,181	(14,869)	46,928	39,087	(7,841)
Capital outlays	73	68	(5)	1,475	1,186	(289)
Total expenditures	21,123	6,249	(14,874)	48,403	40,273	(8,130)
Excess (deficiency) of revenues over (under) expenditures	(7,123)	867	7,990	(11,703)	1,299	13,002
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(7,123)	867	7,990	(11,703)	1,299	13,002
Budgetary fund (deficits), July 1, 1992	(1,325)	(1,325)	--	(4,733)	(4,733)	--
Budgetary fund balance (deficits), June 30, 1993	$ (8,448)	$ (458)	$ 7,990	$ (16,436)	$ (3,434)	$ 13,002

Criminal Justice Information Authority			Emergency Services & Disaster					
Criminal Justice			Federal Aid Disaster			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 30,400	$ 20,145	$ (10,255)	$ 6,500	$ 6,212	$ (288)	$ 87,600	$ 75,042	$ (12,558)
						--	3	3
30,400	20,145	(10,255)	6,500	6,212	(288)	87,600	75,045	(12,555)
30,396	19,694	(10,702)	19,996	5,421	(14,575)	50,392	25,115	(25,277)
						67,978	45,268	(22,710)
4	4	--	2	2	--	1,554	1,260	(294)
30,400	19,698	(10,702)	19,998	5,423	(14,575)	119,924	71,643	(48,281)
--	447	447	(13,498)	789	14,287	(32,324)	3,402	35,726
2	2	--				2	2	--
(2)	445	447	(13,498)	789	14,287	(32,326)	3,400	35,726
(3,117)	(3,117)	--	(766)	(766)	--	(9,941)	(9,941)	--
$ (3,119)	$ (2,672)	$ 447	$ (14,264)	$ 23	$ 14,287	$ (42,267)	$ (6,541)	$ 35,726

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Central Management Services			Corrections Working Capital		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 171,350	$ 171,478	$ 128	$ 34,500	$ 36,625	$ 2,125
Less:						
Refunds				10	5	(5)
Total revenues	171,350	171,478	128	34,490	36,620	2,130
Expenditures:						
Current:						
Education						
General government	187,120	162,548	(24,572)			
Transportation						
Public protection and justice				33,407	32,434	(973)
Capital outlays	4,251	3,172	(1,079)	1,526	1,269	(257)
Total expenditures	191,371	165,720	(25,651)	34,933	33,703	(1,230)
Excess (deficiency) of revenues over (under) expenditures	(20,021)	5,758	25,779	(443)	2,917	3,360
Other (uses) of financial resources:						
Operating transfers-out	--	(68)	(68)	--	(13)	(13)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(20,021)	5,690	25,711	(443)	2,904	3,347
Budgetary fund balances (deficits), July 1, 1992	(8,308)	(8,308)	--	(2,811)	(2,811)	--
Budgetary fund balances (deficits), June 30, 1993	$ (28,329)	$ (2,618)	$ 25,711	$ (3,254)	$ 93	$ 3,347

Board of Governors			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 5,500	$ 5,029	$ (471)	$ 11,300	$ 7,850	$ (3,450)	$ 222,650	$ 220,982	$ (1,668)
						10	5	(5)
5,500	5,029	(471)	11,300	7,850	(3,450)	222,640	220,977	(1,663)
5,475	4,532	(943)				5,475	4,532	(943)
			10,062	6,626	(3,436)	197,182	169,174	(28,008)
			900	614	(286)	900	614	(286)
						33,407	32,434	(973)
638	393	(245)	284	123	(161)	6,699	4,957	(1,742)
6,113	4,925	(1,188)	11,246	7,363	(3,883)	243,663	211,711	(31,952)
(613)	104	717	54	487	433	(21,023)	9,266	30,289
			(1,300)	(276)	1,024	(1,300)	(357)	943
(613)	104	717	(1,246)	211	1,457	(22,323)	8,909	31,232
491	491	--	1,174	1,174	--	(9,454)	(9,454)	--
$ (122)	$ 595	$ 717	$ (72)	$ 1,385	$ 1,457	$ (31,777)	$ (545)	$ 31,232

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses of Financial Resources and Changes In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
Department of Central Management Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	State Garage			Statistical Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	$ 31,000	$ 26,105	$ (4,895)	$ 40,600	$ 55,664	$ 15,064
Total revenues	31,000	26,105	(4,895)	40,600	55,664	15,064
Expenditures:						
Current:						
General government	29,369	27,603	(1,766)	55,649	48,907	(6,742)
Capital outlays	1,632	634	(998)	2,442	2,380	(62)
Total expenditures	31,001	28,237	(2,764)	58,091	51,287	(6,804)
Excess (deficiency) of revenues over (under) expenditures	(1)	(2,132)	(2,131)	(17,491)	4,377	21,868
Other (uses) of financial resources:						
Operating transfers-out	--	(11)	(11)	--	(21)	(21)
Excess (deficiency) of revenues over expenditures, other (uses) of financial resources	(1)	(2,143)	(2,142)	(17,491)	4,356	21,847
Budgetary fund balances (deficits), July 1, 1992	(3,967)	(3,967)	--	1,198	1,198	--
Budgetary fund balance (deficits), June 30, 1993	$ (3,968)	$ (6,110)	$ (2,142)	$ (16,293)	$ 5,554	$ 21,847

Communications			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 99,750	$ 89,709	$ (10,041)	$ 171,350	$ 171,478	$ 128
99,750	89,709	(10,041)	171,350	171,478	128
102,102	86,038	(16,064)	187,120	162,548	(24,572)
177	158	(19)	4,251	3,172	(1,079)
102,279.	86,196	(16,083)	191,371	165,720	(25,651)
(2,523)	3,513	6,042	(20,021)	5,758	25,779
--	(36)	(36)	--	(68)	(68)
(2,529)	3,477	6,006	(20,021)	5,690	25,711
(5,539)	(5,539)	--	(8,308)	(8,308)	--
$ (8,068)	$ (2,062)	$ 6,006	$ (28,329)	$ (2,618)	$ 25,711

STATE OF ILLINOIS

Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)

State Trust Funds

For the Year Ended June 30, 1993
(Expressed in Thousands)

	Central Management Services			Revenue		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Sales taxes				$ 221,352	$ 221,352	$ --
Motor fuel taxes				19,721	19,721	--
Federal government	$ 1,914	$ 1,646	$ (268)			
Other	100,100	81,876	(18,224)	347	347	--
Total revenues	102,014	83,522	(18,492)	241,420	241,420	--
Expenditures:						
Current:						
Education						
Health and social services						
General government	106,841	86,336	(20,505)	502	502	--
Social assistance						
Public protection and justice						
Natural resources and recreation						
Capital outlays	11	4	(7)			
Total expenditures	106,852	86,340	(20,512)	502	502	--
Excess (deficiency) of revenues over (under) expenditures	(4,838)	(2,818)	2,020	240,918	240,918	--
Other sources (uses) of financial resources:						
Operating transfers-in				1	1	--
Operating transfers-out						
Budgetary funds-nonbudgeted accounts				239,675	239,675	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(4,838)	(2,818)	2,020	1,244	1,244	--
Budgetary fund balances (deficits), July 1, 1992, as previously reported	(9,126)	(9,126)	--	3,203	3,203	--
Reclassifications between budgetary-nonbudgetary funds-net				12,916	12,916	--
Budgetary fund balances (deficits), July 1, 1992, as reclassified	(9,126)	(9,126)	--	16,119	16,119	--
Budgetary fund balances (deficits), June 30, 1993	$ (13,964)	$ (11,944)	$ 2,020	$ 17,363	$ 17,363	$ --

Public Aid			Capital Development Board			Student Assistance Commission		
Child Enforcement			CDB Contributory Trust			State Scholarship Commission Student Loan		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
$ 48,543	$ 43,431	$ (5,112)	$ 1,000	$ 1,019	$ 19	$ 82,470	$ 58,912	$ (23,558)
124,377	127,560	3,183	8,000	8,834	834	53,601	49,609	(3,992)
172,920	170,991	(1,929)	9,000	9,853	853	136,071	108,521	(27,550)
						173,713	111,042	(62,671)
68,772	60,613	(8,159)						
2,492	2,088	(404)	412	410	(2)	1,004	931	(73)
71,264	62,701	(8,563)	412	410	(2)	174,717	111,973	(62,744)
101,656	108,290	6,634	8,588	9,443	855	(38,646)	(3,452)	35,194
(6,000)	(7,300)	(1,300)	--	(459)	(459)	--	(99)	(99)
100,105	100,105	--	9,641	9,641	--			
(4,449)	885	5,334	(1,053)	(657)	396	(38,646)	(3,551)	35,095
14,282	14,282	--	1,741	1,741	--	20,789	20,789	--
14,282	14,282	--	1,741	1,741	--	20,789	20,789	--
$ 9,833	$ 15,167	$ 5,334	$ 688	$ 1,084	$ 396	$ (17,857)	$ 17,238	$ 35,095

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Funds
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Sales taxes				$ 221,352	$ 221,352	$ --
Motor fuel taxes				19,721	19,721	--
Federal government	$ 2,350	$ 3,545	$ 1,195	136,277	108,553	(27,724)
Other	6,782	6,594	(188)	293,207	274,820	(18,387)
Total revenues	9,132	10,139	1,007	670,557	624,446	(46,111)
Expenditures:						
Current:						
Education	982	414	(568)	174,695	111,456	(63,239)
Health and social services	497	115	(382)	497	115	(382)
General government	974	376	(598)	108,317	87,214	(21,103)
Social assistance	556	302	(254)	69,328	60,915	(8,413)
Public protection and justice	1,781	493	(1,288)	1,781	493	(1,288)
Natural resources and recreation	6,355	5,529	(826)	6,355	5,529	(826)
Capital outlays	174	165	(9)	4,093	3,598	(495)
Total expenditures	11,319	7,394	(3,925)	365,066	269,320	(95,746)
Excess (deficiency) of revenues over (under) expenditures	(2,187)	2,745	4,932	305,491	355,126	49,635
Other sources (uses) of financial resources:						
Operating transfers-in				1	1	--
Operating transfers-out				(6,000)	(7,858)	(1,858)
Budgetary funds-nonbudgeted accounts	2,638	2,638	--	352,059	352,059	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(4,825)	107	4,932	(52,567)	(4,790)	47,777
Budgetary fund balances (deficits), July 1, 1992, as previously reported	17,821	17,821	--	48,710	48,710	--
Reclassifications between budgetary-nonbudgetary funds-net	(11,138)	(11,138)	--	1,778	1,778	--
Budgetary fund balances (deficits), July 1, 1992, as reclassified	6,683	6,683	--	50,488	50,488	--
Budgetary fund balances (deficits), June 30, 1993	$ 1,858	$ 6,790	$ 4,932	$ (2,079)	$ 45,698	$ 47,777

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Fund
Department of Central Management Services
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Local Government Health Insurance Reserve			Group Insurance Premium		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government				$ 1,914	$ 1,646	$ (268)
Other	$ 44,014	$ 31,219	$ (12,795)	56,086	50,657	(5,429)
Total revenues	44,014	31,219	(12,795)	58,000	52,303	(5,697)
Expenditures:						
Current:						
General government	44,976	31,805	(13,171)	61,865	54,531	(7,334)
Capital outlays	10	3	(7)	1	1	--
Total expenditures	44,986	31,808	(13,178)	61,866	54,532	(7,334)
(Deficiency) of revenues (under) expenditures	(972)	(589)	383	(3,866)	(2,229)	1,637
Budgetary fund (deficits), July 1, 1992	(2,062)	(2,062)	--	(7,064)	(7,064)	--
Budgetary fund (deficits), June 30, 1993	$ (3,034)	$ (2,651)	$ 383	$ (10,930)	$ (9,293)	$ 1,637

Total		
Final Budget	Actual	Variance Over (Under)
$ 1,914	$ 1,646	$ (268)
100,100	81,876	(18,224)
102,014	83,522	(18,492)
106,841	86,336	(20,505)
11	4	(7)
106,852	86,340	(20,512)
(4,838)	(2,818)	2,020
(9,126)	(9,126)	--
$ (13,964)	$ (11,944)	$ 2,020

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Fund
Department of Revenue
For the Year Ended June 30, 1993
(Expressed in Thousands)

	Home Rule Municipal Retailers Occupation Tax			County Option Motor Fuel Tax		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Sales taxes	$ 221,352	$ 221,352	$ --			
Motor fuel taxes				$ 19,721	$ 19,721	$ --
Other	262	262	--	85	85	--
Total revenues	221,614	221,614	--	19,806	19,806	--
Expenditures:						
Current:						
General government	182	182	--	320	320	--
Total expenditures	182	182	--	320	320	--
Excess of revenues over expenditures	221,432	221,432	--	19,486	19,486	--
Other sources of financial resources:						
Operating transfers-in	1	1	--			
Budgetary funds-nonbudgeted accounts	220,452	220,452	--	19,223	19,223	--
Excess of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	981	981	--	263	263	--
Budgetary fund balances, July 1, 1992				3,203	3,203	--
Reclassifications between budgetary/nonbudgetary funds-net	12,916	12,916	--			
Budgetary fund balances, July 1, 1992, as reclassified	12,916	12,916	--	3,203	3,203	--
Budgetary fund balances, June 30, 1993	$ 13,897	$ 13,897	$ --	$ 3,466	$ 3,466	$ --

Total		
Final Budget	Actual	Variance Over (Under)
$ 221,352	$ 221,352	$ --
19,721	19,721	--
347	347	--
241,420	241,420	--
502	502	--
502	502	--
240,918	240,918	--
1	1	--
239,675	239,675	--
1,244	1,244	--
3,203	3,203	--
12,916	12,916	--
16,119	16,119	--
$ 17,363	$ 17,363	$ --

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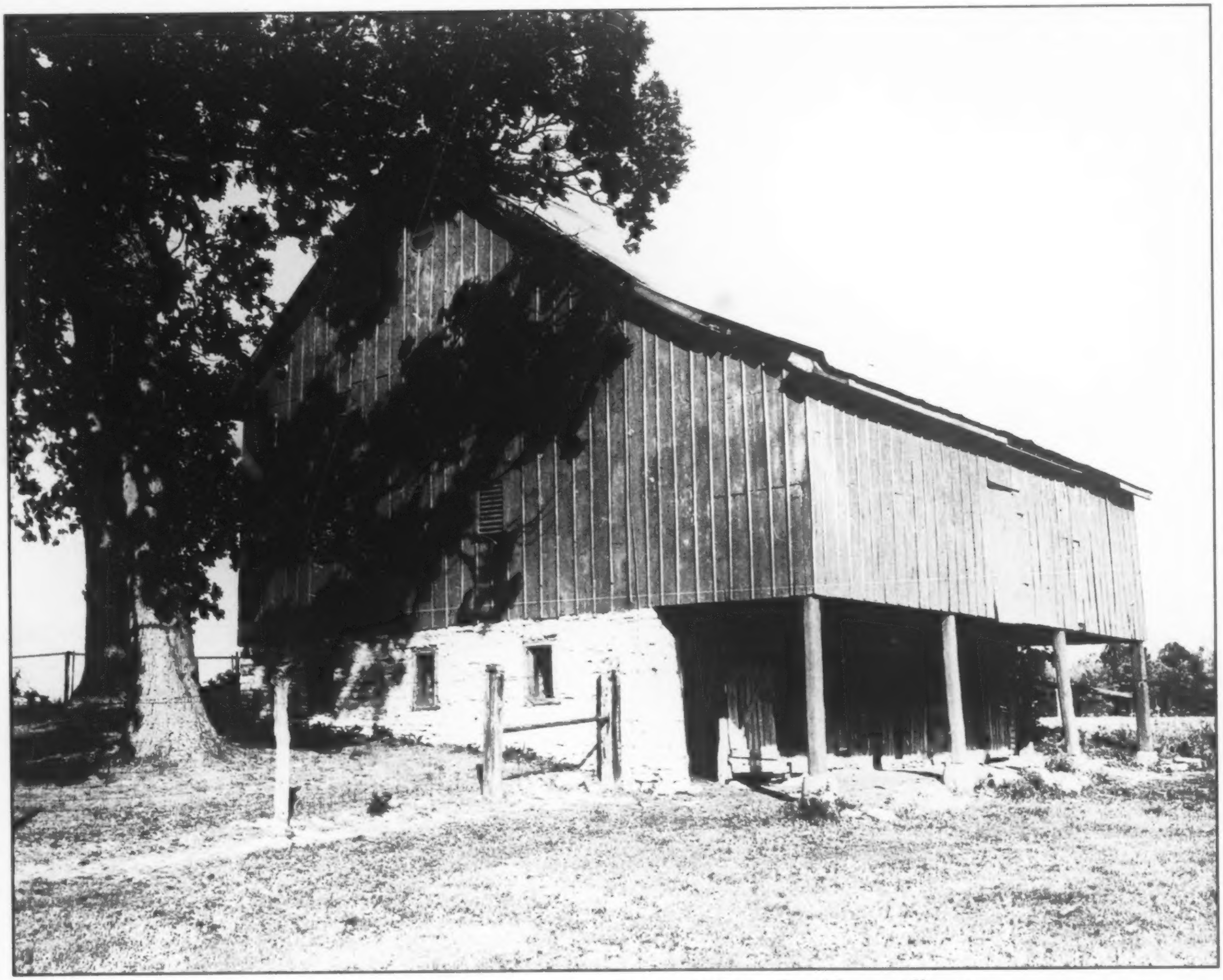

- Pennsylvania Four-Bay German Barn, 1870's, Buckhart, Illinois

Statistical and
Economic Data

STATISTICAL AND ECONOMIC DATA

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STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources
All Governmental Fund Types and Expendable Trust Funds
GAAP Basis
For the Last Ten Fiscal Years
(Expressed in Thousands)

	1993	1992	1991	1990 *
Revenues:				
Income taxes	$ 5,927,379	$ 5,645,604	$ 5,472,105	$ 5,338,959
Sales taxes	5,514,941	5,183,617	5,263,439	4,825,537 *
Motor fuel taxes	1,056,565	1,032,741	1,020,294	947,840
Public utility taxes	970,740	952,493	927,745	913,222
Other taxes	2,739,100	1,972,536	1,903,844	1,980,669
Federal government	8,078,948	7,075,372	5,583,518	5,083,032
Licenses and fees	1,144,715	1,317,403	839,862	830,495
Interest and other investment income	171,410	254,302	339,960	373,813
Other	552,133	470,987	416,791	390,013
Total revenues	26,155,931	23,905,055	21,767,558	20,683,580
Expenditures:				
Current:				
Health and social services	7,387,137	6,369,477	5,117,272	4,501,034
Education	4,857,626	4,679,110	4,667,968	4,480,114
Social assistance	4,706,918	4,649,024	3,935,452	3,350,807
General government	4,182,189	3,967,119	4,147,658	3,608,186
Transportation	2,372,496	2,605,775	2,540,051	2,207,848
Public protection and justice	1,168,459	1,114,520	1,089,656	988,815
Natural resources and recreation	369,944	394,158	429,966	420,014
Debt service:				
Principal	394,935	379,301	354,320	324,240
Interest	380,755	350,639	343,337	378,989
Extinguishment of debt due to defeasance				
Capital outlays	272,729	253,729	367,077	367,790
Total expenditures	26,093,188	24,762,852	22,992,757	20,627,837
Excess (deficiency) of revenues over (under) expenditures	62,743	(857,797)	(1,225,199)	55,743
Other sources (uses) of financial resources:				
Proceeds from notes and general/special obligation bond issues	522,808	588,673	621,703	635,530
Proceeds from general/special obligation refunding bond issues	880,673	436,203		181,164
Operating transfers-in	3,546,143	3,402,400	3,204,329	2,893,649
Operating transfers-out	(4,136,820)	(3,965,878)	(3,861,013)	(3,520,707)
Capital lease financing	41,719	21,245	35,642	39,369
Payment to refunded bond escrow agent	(880,673)	(438,686)		(224,211)
Other financing sources		2,483		16,671
Net other sources (uses) of financial resources	(26,150)	46,440	661	21,465
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	$ 36,593	$ (811,357)	$ (1,224,538)	$ 77,208

* As restated

1989	1988	1987	1986	1985	1984
$ 4,677,087	$ 4,347,136	$ 3,971,306	$ 3,585,762	$ 3,638,257	$ 3,510,482
3,937,291	3,702,870	3,468,103	3,355,355	3,177,228	2,819,801
725,929	702,731	689,929	671,353	616,874	552,203
910,247	886,181	915,512	870,579	892,633	829,599
2,047,575	1,989,493	2,046,166	2,011,006	2,041,783	2,044,440
4,687,304	4,470,240	3,761,450	3,796,707	3,705,691	3,623,178
776,878	740,294	702,947	685,193	653,730	535,246
302,439	196,881	148,446	188,549	194,313	162,812
278,257	529,767	626,084	595,538	211,755	166,528
18,343,007	17,565,593	16,329,943	15,760,042	15,132,264	14,244,289
3,885,003	3,406,599	3,409,809	3,177,599	2,995,941	2,692,345
4,047,950	3,808,737	3,891,431	3,638,366	3,188,256	2,995,883
2,983,126	3,321,992	2,500,106	2,540,554	2,509,886	2,739,713
2,459,592	2,211,305	2,067,110	1,948,132	1,935,903	1,603,419
1,954,240	1,877,167	1,863,351	1,916,634	1,830,928	1,608,743
888,238	844,861	781,381	733,545	640,041	555,072
363,986	310,510	306,999	211,231	164,638	155,910
280,653	262,899	254,236	225,226	203,729	188,916
367,814	407,287	421,635	379,307	405,281	239,226
					5,826
303,723	299,659	253,260	262,734	280,405	227,283
17,534,325	16,751,016	15,749,318	15,033,328	14,155,008	13,012,336
808,682	814,577	580,625	726,714	977,256	1,231,953
529,152	553,609	356,845	561,419	348,355	360,000
		340,738	258,548		
2,515,717	2,324,086	2,381,840	2,120,986	1,871,658	1,664,286
(2,960,409)	(2,788,269)	(2,838,487)	(2,545,184)	(2,207,103)	(2,065,920)
20,272	36,671	31,244	36,300	29,029	12,286
		(340,738)	(258,548)		
104,732	126,097	(68,558)	173,521	41,939	(29,348)
$ 913,414	$ 940,674	$ 512,067	$ 900,235	$ 1,019,195	$ 1,202,605

STATE OF ILLINOIS
Ratio of General and Special Obligation Bonded Debt To Assessed Value and Net Bonded Debt Per Capita
For the Last Ten Fiscal Years
(Expressed in Thousands Except Ratio and Per Capita Data)

			General and Special Obligation Bond Debt			Net General and Special Obligation Bond Debt	
For the Year Ended June 30	Population	Equalized Assessed Value	Total	Less Debt Service Fund	Net	Ratio to Assessed Value	Per Capital
1983	11,410	$ 79,070,000	$ 3,147,600	$ 86,425	$ 3,061,175	3.87 %	$ 268.29
1984	11,413	79,890,000	3,329,500	127,117	3,202,383	4.01	280.59
1985	11,401	82,330,000	3,487,000	123,542	3,363,458	4.09	295.01
1986	11,349	86,281,000	3,947,880	141,161	3,806,719	4.41	335.42
1987	11,393	92,988,000	4,132,020	155,318	3,976,702	4.28	349.05
1988	11,392	99,720,000	4,456,376	167,180	4,289,196	4.30	376.51
1989	11,410	107,416,000	4,756,265	203,301	4,552,964	4.24	399.03
1990	11,431	117,543,328	5,144,930	214,029	4,930,901	4.19	431.36
1991	11,543 e	127,707,027	5,520,230	251,506	5,268,724	4.13	456.44
1992	11,631 e	127,623,000 e	5,918,461	257,655	5,660,806	4.44	486.70
1993	(a)		6,274,656	355,254	5,91[illegible]02		

e-estimated

(a)- Population and Equalized Assessed Value data are not available.

Source: Illinois Property Tax Statistics - Illinois Department of Revenue.
U.S. Department of Commerce, Bureau of the Census.

STATE OF ILLINOIS
Ratio of Annual Debt Service for General and Special Obligation Debt to Total Revenues and Expenditures-GAAP Basis
All Governmental Fund Types
For the Last Ten Fiscal Years
(Expressed in Thousands Except Ratio Data)

For the Year Ended June 30	Principal	Interest	Total Debt Service	Revenues	Ratio	Expenditures	Ratio
1984	$ 179,900	$ 223,225	$ 403,125	$ 14,244,289	2.83 %	$ 13,012,336	3.10 %
1985	192,500	236,879	429,379	15,132,264	2.84	14,155,008	3.03
1986	206,500	260,745	467,245	15,760,042	2.96	15,033,328	3.11
1987	230,535	291,451	521,986	16,329,943	3.20	15,749,318	3.31
1988	238,385	296,343	534,728	17,565,593	3.04	16,751,016	3.19
1989	256,620	305,289	561,909	18,343,007	3.06	17,534,325	3.20
1990	294,075	302,188	596,263	20,683,580	2.88	20,627,837	2.89
1991	323,270	299,723	622,993	21,767,558	2.86	22,992,757	2.71
1992	349,878	296,405	646,283	23,905,055	2.70	24,762,852	2.61
1993	369,687	318,813	688,500	26,155,931	2.63	26,093,188	2.64

STATE OF ILLINOIS
Revenue Bond Coverage
Proprietary
For the Last Ten Fiscal Years
(Expressed in Thousands Except Coverage Data)

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Illinois State Toll Highway Authority -							
1984	$ 160,329	$ 52,238	$ 108,091	$ 55,250	$ 14,511	$ 69,761	1.55
1985	174,133	55,429	118,704	21,176	12,402	33,578	3.54
1986	349,930 (a)	62,185	287,745	204,354 (a)	13,122	217,476	1.32
1987	355,896 (b)	61,978	293,918	119,875 (b)	15,823	135,698	2.17
1988	241,031	67,178	173,853	4,865	39,935	44,800	3.88
1989	213,941	75,269	138,672	4,025	40,776	44,801	3.10
1990	246,602	85,909	160,693	4,285	40,517	44,802	3.59
1991	247,381	99,256	148,125	15,735	40,231	55,966	2.65
1992	258,248	101,506	156,742	27,230	48,385	75,615	2.07
1993	262,209	90,311	171,898	17,710	47,818	65,528	2.62
Illinois Student Assistance Commission -							
1984	$ 16,538	$ 2,788	$ 13,750	$ 8,180	$ 6,034	$ 14,214	.97
1985	19,311	2,769	16,542	9,610	7,119	16,729	.99
1986	22,189	3,943	18,246	11,230	8,330	19,560	.93
1987	27,063	4,619	22,444	16,770	13,152	29,922	.75
1988	32,251	4,717	27,534	27,480	18,395	45,875	.60
1989	33,440	5,668	27,772	30,960	21,744	52,704	.53
1990	59,665 (c)	7,101	52,564	56,795 (c)	31,251	88,046	.60
1991	73,133 (d)	12,859	60,274	33,200 (d)	17,184	50,384	1.20
1992	121,320 (e)	9,600	111,720	58,690 (e)	38,526	97,216	1.15
1993	131,411 (f)	12,591	118,820	68,930 (f)	40,367	109,297	1.09
Illinois Housing Development Authority -							
1984	$ 114,957	$ 10,964	$ 103,993	$ 27,870 (g)	$ 77,497	$ 105,367	.99
1985	142,408	12,058	130,350	11,985	103,918	115,903	1.12
1986	178,761	12,710	166,051	21,131	140,306	161,437	1.03
1987	183,597	10,940	172,657	210,920	155,580	366,500	.47
1988	181,256	10,589	170,667	119,682	152,505	272,187	.63
1989	191,766	13,137	178,629	73,811	157,220	231,031	.77
1990	198,080	11,426	186,654	89,455	165,763	255,218	.73
1991	521,256 (h)	12,224	509,032	421,485 (h)	176,302	597,787	.85
1992	277,018 (i)	12,979	264,039	146,388 (i)	184,577	330,965	.80
1993	272,645 (j)	14,651	257,994	328,676 (j)	172,455	501,131	.51
Illinois Rural Bond Bank -							
1992 (k)	$ 1,343	$ 700	$ 643	$ 95	$ 279	$ 374	1.72
1993	1,917	535	1,382	630	1,384	2,014	.69

(a) The Authority advanced refunded their previously issued bonds in December, 1985. The amount of the proceeds utilized for refunding was $167,200.

(b) The Authority advanced refunded their previously issued bonds in February, 1987. The amount of the proceeds utilized for refunding was $139,145.

(c) The Commission advanced refunded their previously issued bonds in January, 1990. The amount of the proceeds utilized for refunding was $27,570.

(d) The Commission redeemed $33.2 million of principal with bond proceeds in February, 1991.

(e) The Commission redeemed $58.69 million of principal with bond proceeds in January, 1992.

(f) The Commission redeemed $68.27 million of principal with bond proceeds in December, 1992.

(g) The Authority redeemed $18 million of principal with bond proceeds not used to purchase mortgage loans.

(h) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was $301,737.

(i) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was $58,750

(j) The Authority redeemed $58.005 million of principal with bond proceeds throughout the year. In addition, the Authority used $4.241 million from the sale of mortgage loan receivables to redeem previously issued bonds.

(k) First year the Authority issued revenue bonds.

STATE OF ILLINOIS
Revenue Bond Coverage *
University and College
For the Last Ten Fiscal Years
(Expressed in Thousands Except Coverage Data)

Fiscal Year	Revenues/ Other Additions	Expenditures/ Other Deductions	Net Revenue/ Additions Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1984	$ 208,135	$ 190,027	$ 18,108	$ 4,967	$ 16,916	$ 21,883	0.83
1985	219,372	204,114	15,258	16,186	12,516	28,702	0.53
1986	236,851	216,319	20,532	15,212	11,933	27,145	0.76
1987	282,713	244,686	38,027	17,426	13,860	31,286	1.22
1988	287,026	251,129	35,897	18,011	12,477	30,488	1.18
1989	270,353	244,188	26,165	19,667	11,470	31,137	0.84
1990	304,535	262,707	41,828	20,358	12,078	32,436	1.29
1991	313,066	253,813	59,253	20,031	22,233	42,264	1.40
1992	336,807	272,979	63,828	20,160	26,176	46,336	1.38
1993	413,427	345,794	67,633	19,323	27,546	46,869	1.44

* Chicago State, Eastern, Northeastern, Western, Illinois State, Northern, Sangamon State, Southern Illinois, Southern Illinois Foundation, and the University of Illinois. The above amounts do not include student tuition and fees which are generally available, if necessary, to cover bond debt service requirements. The tuition and fees amounts, if included, would significantly increase debt service coverage.

STATE OF ILLINOIS
Population by Age Group

	ILLINOIS			
	1980	Percent	1990	Percent
Under 5 years	842,324	7.4 %	848,141	7.4 %
5 -19 years	2,836,273	24.8	2,451,088	21.5
20 - 44 years	4,221,949	37.0	4,553,416	39.8
45 - 64 years	2,264,972	19.8	2,141,412	18.7
65 years and over	1,261,911	11.0	1,436,545	12.6
Total	11,427,429	100.0 %	11,430,602	100.0 %

	UNITED STATES			
	1980	Percent	1990	Percent
Under 5 years	16,298,350	7.2 %	18,354,443	7.4 %
5 - 19 years	56,117,954	24.8	56,976,857	22.9
20 - 44 years	84,112,743	37.1	95,765,733	38.5
45 - 64 years	44,518,372	19.6	46,371,009	18.6
65 years and over	25,498,386	11.3	31,241,831	12.6
Total	226,545,805	100.0 %	248,709,873	100.0 %

Sources: ***Illinois Bureau of the Budget, Current Population Reports: Local Population Estimates, Series P-26, August, 1987***

Illinois Bureau of the Budget, Current Population Reports: Population Estimates and Projections, Series P-25, July, 1988

Illinois Bureau of the Budget, Data From 1990 Census, Summary Tape File 1, July, 1991

STATE OF ILLINOIS
Total Personal Income For the Last Ten Fiscal Years

Year	Amount (millions)	Percent Change	Per Capita Personal Income	
			Illinois	United States
1984	$ 155,707	6.64 %	$ 13,647	$ 12,862
1985	168,274	8.07	14,744	13,892
1986	177,021	5.20	15,527	14,657
1987	185,271	4.66	16,268	15,339
1988	197,706	6.71	17,353	16,237
1989	211,807	7.13	18,593	17,340
1990	226,185	6.79	19,823	18,326
1991	236,783	4.69	20,715	19,177
1992	246,285	4.01	21,341	19,727
1993	262,391	6.54	22,559	20,676

Source: ***Survey of Current Business, U.S. Department of Commerce***

STATE OF ILLINOIS
Employment/Unemployed
For the Last Ten Fiscal Years

Year	Total Employment	Unemployment Unemployed	Unemployment Rate (Percent)
1984	5,027,358	555,567	10.0 %
1985	5,137,075	499,983	8.9
1986	5,180,842	500,917	8.8
1987	5,252,933	443,833	7.8
1988	5,381,292	405,617	7.0
1989	5,568,758	361,875	6.1
1990	5,660,758	364,192	6.0
1991	5,655,408	388,142	6.4
1992	5,582,242	485,933	8.0
1993	5,656,408	450,475	7.4

***Source:** U.S. Department of Labor, Bureau of Labor Statistics Employment and Earnings.*

STATE OF ILLINOIS
Employment by Industry
For the Last Ten Fiscal Years
(Expressed in Thousands)

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993
Mining	25	27	27	24	22	21	20	19	18	18
Construction	146	165	174	191	201	209	218	213	202	201
Manufacturing	983	992	943	927	959	981	988	965	923	925
Transportation and Public Utilities	270	280	280	289	298	302	307	307	302	301
Wholesale and Retail Trade	1,122	1,163	1,171	1,205	1,232	1,271	1,263	1,259	1,238	1,231
Finance, Insurance and Real Estate	319	331	344	354	365	370	375	380	377	377
Services	1,036	1,084	1,113	1,148	1,203	1,269	1,326	1,357	1,383	1,399
Government	696	691	702	722	729	743	755	770	771	767
Total	4,597	4,733	4,754	4,860	5,009	5,166	5,252	5,270	5,214	5,219

***Source:** U.S. Department of Labor*

STATE OF ILLINOIS

Contracts for Future Construction And Residential Building Activity For the Last Ten Fiscal Years

Year	Contracts For Future Construction (millions)	Residential Building Activity	
		Permits	Valuation (millions)
1984	$ 6,631	32,465	$ 1,783
1985	7,231	32,016	1,861
1986	8,705	46,131	2,747
1987	9,029	51,284	3,631
1988	10,247	46,184	3,639
1989	10,700	47,440	3,982
1990	11,800	41,070	3,696
1991	8,923	32,367	3,008
1992	10,026	37,358	3,582
1993	10,851	40,381	3,882

***Source:** Dodge Division, McGraw Hill Information System Co., U.S. Department of Commerce, Housing Units Authorized by Building Permits*

STATE OF ILLINOIS

Sales of All Retail Stores

Annual

For the Last Ten Fiscal Years

(Expressed In Millions)

Year	Illinois	Percent of Change	
		Illinois	United States
1984	$ 59,778	6.5 %	11.9 %
1985	63,697	6.6	6.6
1986	67,352	5.7	6.2
1987	72,754	8.0	6.3
1988	77,698	6.8	7.1
1989	81,369	4.7	6.7
1990	86,970	6.9	6.1
1991	91,361	5.0	2.5
1992	92,381	1.1	2.4
1993	93,964	1.7	5.9

***Source:** Monthly Retail Trade, U.S. Department of Commerce*

STATE OF ILLINOIS
Cash Receipts from
Farm Marketings
For the Last Ten Calendar Years
(Expressed in Millions)

	Livestock					Crops					
Year	Cattle	Hogs	Dairy Products	Other Livestock and Products	Total Livestock and Products	Corn	Soybeans	Wheat	Other Crops	Total Crops	Total Livestock and Crops
1983	$ 745	$ 1,124	$ 361	$ 65	$ 2,295	$ 2,483	$ 2,001	$ 184	$ 191	$ 4,859	$ 7,154
1984	686	1,080	338	69	2,173	2,005	2,045	238	194	4,482	6,655
1985	668	993	352	50	2,063	3,431	1,933	121	219	5,704	7,767
1986	757	1,008	339	51	2,155	2,550	1,776	84	202	4,612	6,767
1987	798	1,062	346	56	2,262	1,858	1,733	126	196	3,913	6,175
1988	812	1,024	338	70	2,244	1,795	1,982	213	227	4,217	6,461
1989	791	984	365	108	2,248	1,992	1,820	372	274	4,458	6,706
1990	802	1,206	357	112	2,477	2,768	2,059	259	375	5,461	7,938
1991	740	1,172	339	93	2,344	2,681	1,958	125	401	5,165	7,509
1992	720	1,042	352	88	2,202	2,780	2,026	199	426	5,431	7,633
1993 *											

*** Information unavailable**

Source: Agricultural Outlook, U.S. Department of Agriculture

STATE OF ILLINOIS
Twenty-Five Largest Manufacturers
(Ranked by Number of Employees)

Company	Number of Employees	Number of Illinois Installations
Caterpillar	31,000	6
Abbott Labs	13,500	1
Motorola	13,000	3
Philip Morris USA	9,700	10
Baxter Healthcare	9,000	4
Deere & Company	7,800	2
General Motors	6,000	4
Ford Motor Company	5,500	2
R.R. Donnelley	5,500	4
Amoco Oil Company	5,000	2
Rockwell International	4,056	8
Chrysler	4,000	1
Sunstrand	4,000	3
Olin	3,900	3
Maytag	3,800	2
Quaker Oats	3,700	7
World Color Press	3,700	4
General Electric	3,500	6
Granite City Steel	3,500	1
Newell Companies	3,100	4
Diamond Star Motors	3,000	1
E. J. Brach	3,000	1
Honeywell	3,000	1
Northrop	3,000	1
Cooper Industries	2,900	1

Source: Illinois' Manufacturer's Association, 1992 (latest statistics available).

STATE OF ILLINOIS
Bituminous Coal Production
Annual
For the Last Ten Calendar Years
(Expressed in Thousands of Tons)

Year	Surface	Underground	Total	Percent Total of U.S.
1984	24,973	41,230	66,203	7.8 %
1985	21,829	38,648	60,477	7.1
1986	22,302	40,931	63,233	7.3
1987	21,573	39,188	60,761	6.9
1988	20,585	39,011	59,596	6.3
1989	19,603	40,528	60,131	6.2
1990	18,646	43,011	61,657	6.0
1991	15,903	44,132	60,035	6.1
1992	12,848	47,484	60,332	6.2
1993 *a*	4,991	19,483	24,474	*

**** - Information unavailable***

a - through June

Source: Illinois Department of Mines and Minerals.